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ANNUAL REPORT

Eight miles East of Skowhegan. The original name was Wesserunsett. First settled in 1770. Incorporated the 57th town under its present name, June 18, 1788. In 1822, the present town of Skowhegan was set off. Bloomfield was formerly included in this township. Pop. 1950, 749.

Year Ending February 15, 1952

Annual Municipal Report

of the Town of

CANAAN

MAINE

Year Ending February 15

1952

THE SKOWHEGAN PRESS

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TOWN OFFICERS . . .

ELECTIVE OFFICERS

Moderator—CLARENCE HILTON

Town Clerk and Treasurer—ELSIE SALSBURY

Selectmen, Assessors, and Overseers of the Poor

CHESTER L. WARREN WALTER CROMMETT
CARL STRICKLAND

School Committee

SELDEN W. FITZGERALD, term expires 1952
MARION STRICKLAND, term expires 1953
PLOOMIA E. JEWELL, term expires 1954

Superintendent of Schools—WILLIAM G. SPRINGER

Road Commissioner—ARLAND SMITH

Collector of Taxes—CLARENCE HILTON

Constables

BERTRAM NELSON CHARLES OLIVER
ALBERT FOWLER

Fire Wardens

CHESTER L. WARREN WALTER LYONS
BERTRAM W. NELSON

Fire Inspector—CHESTER L. WARREN

Fire Chief—ROBERT HAMILTON

Trustees Canaan School District

ALBERT HOLT, term expires 1952
HARRY MILLER, term expires 1953
HARRY JEWELL, term expires 1954

APPOINTIVE OFFICERS—1951-1952

Health Officer—DR. MARION STRICKLAND

Attendance Officer—ROBERT HAMILTON

Board of Health

CARLTON L. WENTWORTH, term expires 1952
DR. MARION STRICKLAND, term expires 1953
LELAND JEWELL, term expires 1954

Excise Tax Collector—CARLTON L. WENTWORTH

Ballot Clerks

ESTHER F. BEAN ARLAND H. SMITH

Dog Constable—CLARENCE HILTON

Fence Viewers

DEANE SALSBURY LLOYD GOWER
WALTER GOODRIDGE

Measurers of Wood and Bark

FULLER CROCKER WALTER GOODRIDGE

Surveyors of Lumber

CARL STRICKLAND ASA SHORES

Sealer of Weights and Measures

WILLIAM WITHAM, Skowhegan, Maine, term expires 1954

Home Improvement Committee

CARLTON L. WENTWORTH, term expires 1952
LLOYD GOWER, term expires 1953
LELAND JEWELL, term expires 1954

Town Attorney—ERNEST BUTLER

Sexton—FULLER CROCKER

Auditor—State Department of Audit

Budget Committee for 1952-1953

Chester L. Warren, Chairman
Walter F. Crommett
Albert Holt
*Cecil Lancaster
Robert Hamilton
*Leland Jewell
Hazel Salsbury
Harry Jewell
George Nelson
*Carl L. Strickland
Clarence Hilton
Selden Fitzgerald
*Ploomia Jewell
*Herbert York
Harry Miller
William Springer

*Did not attend meeting.

1951 Valuation and Assessment . . .

	Land	Bldgs.	Power Lines	Real Est. Total	Personal
Resident	$103,875	$125,625		$229,500	$39,500
Non-Resident	28,825	23,175	6,000	58,000	2,215
	$132,700	$148,800	$ 6,000	$287,500	$ 41,715

Total Valuation $329,215.00

1951 Commitment . . .

Town appropriation	$26,681.00	
Overlay	140.43	
State tax	2,836.79	
School District tax	2,990.00	
County tax	813.28	
	$33,461.50	
Less 180 polls @ $3.00	540.00	
To be raised by property tax		$32,921.50
Total valuation	$329,215.00	

$329,215 ÷ 1,000 = $329.215 per mill.

$329.215 per mill × tax rate of 100 mills =	$32,921.50
180 polls @ $3.00	540.00
Total commitment	33,461.50
Supplemental taxes	604.00
Total charged to Collector	$34,065.50

COMMENTS . . .

STATE TAX

In the future, the State Tax (amounting to $2,836.79 for the Town of Canaan in 1951) will be assessed at usual, but instead of turning it over to the State, it will be retained by the Town to be used for Municipal purposes. In other words this amount will be applied against the Town's appropriation, thus reducing the tax rate by approximately 8½ mills this year.

SCHOOL DISTRICT

The architects, Bunker & Savage, brought legal action against the Town of Canaan for school plans and blueprints which were not used. A $600.00 settlement was finally reached. Of this $600.00, the State of Maine (Department of Education) agreed to pay one-half, leaving the Town's share of $300.00. This was paid out of the Town's Surplus, there being no point in having the School District add it to their warrant and raise it by taxation, thus increasing the tax rate.

HIGH SCHOOL BUS

Due to a change in the State laws the costs of registration and insurance rates were substantially increased. At a special town meeting it was decided that the Town would pay this difference. It amounted to $75.00 and was paid out of the Town's Surplus.

SCHOOL HOT LUNCH PROGRAM

School Lunch Program opened October 8, 1951, with 124 lunches served the first day.

We entered the lunch room this year with a certain perception of the job which we sorely lacked the previous year.

Mrs. Lillian Goodridge was hired as steady helper with Mrs. Alice Drost coming in at the rush hour. These women have done their jobs well and much credit goes to them.

Some very useful surplus commodities have been allocated to our program, such as, fresh apples, canned apples, concentrated orange juice and dry skim milk.

We have had a successful program, providing an average of 115 daily lunches.

A full holiday meal was served to every child at school both at Thanksgiving and at Christmas time.

The following is a rough estimate of how each twenty cents is put to work to give your child his lunch. Six cents goes for protein and milk, two and one-half cents for vegetable, two cents for potato, two cents for bread, one and one-half cents for butter, one and one-half cents for dessert, two and one-half cents for wages, one cent for fuel, one cent for napkins, soap, etc.

I would like to take this opportunity to express my thanks to the superintendent, and the teachers for their co-operation, also the parents who donated vegetables, and anyone who has in any way helped to promote our school lunch.

Yours for better school lunches,

CRYSTAL CROMMETT WILLIAMS

BUDGET COMMITTEE

The Budget Committee met at the Town Hall February 15th and careful consideration was given to articles in the warrant. The recommendations will be found in your town report after each article.

If the recommendations of the Budget Committee on appropriations are followed a tax rate of 80 mills will be possible for 1952.

Budget Committee recommended appropriations	$24,893.00
Less equivalent State tax	2,836.79
	$22,056.21
Plus County tax	813.28
Plus School District tax	2,990.00
	$25,859.49
Less approximately 180 poll taxes @ $3.00	540.00
To be raised by property tax	$25,319.49

Proposed tax rate, 80 mills.

Warrant for Annual Town Meeting . . .

To: BERTRAM NELSON, Constable of the Town of Canaan, County of Somerset,

Greeting:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town of Canaan qualified to vote in town affairs, to meet at the Town Hall in said town on the third day of March, A. D. 1952 at ten o'clock in the forenoon, to act on the following articles, to wit:

Art. 1. To elect a Moderator to preside at said meeting.

Art. 2. To attend to the reports of the several town officers, and take such action thereon as may be desired.

Art. 3. To see what the town will vote to pay the following for the ensuing year: Town Clerk, Town Treasurer, Selectmen, and School Committee.

Budget Committee recommends: To pay the same as last year.

Art. 4. To elect a Town Clerk, Town Treasurer, Selectmen, Assessors, Overseers of the Poor, and all other officers required by law to be chosen at this time.

Art. 5. To see what the town will vote to pay the Road Commissioner, men, and equipment per hour.

Budget Committee recommends: Leave wages to Selectmen, with due regard to wages paid by the State.

Art. 6. To see if the town will vote to elect a Road Commissioner, and to elect said commissioner if the town so votes.

Budget Committee recommends: That the Selectmen appoint a Road Commissioner.

Art. 7. To see if the town will vote to adopt the following method for the collection of taxes for the year of 1952.

a. Two percent discount on taxes paid on or before July 5, 1952.

Budget Committee recommends: Yes.

b. All taxes to be due and payable upon presentation of tax bill.

Budget Committee recommends: Yes.

c. The collector must settle with the town to within $1,500.00 of the commitment on Feb. 15th, 1953 or forfeit his commission for collecting.

Budget Committee recommends: Yes.

d. The collector must settle in full on Feb. 15th, 1954.

Budget Committee recommends: Yes.

e. All persons who do not pay taxes on or before Dec. 1st, 1952 shall be charged 6% (per annum) interest, which shall be retroactive to Sept. 1, 1952.

Budget Committee recommends: No.

Art. 8. To see if the town will vote to appropriate the sum of $200.00 to cooperate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust in accordance with the Revised Statutes, Chapter 32, Section 54.

Budget Committtee recommends: Pass article.

Passed

Art. 9. To see if the town will vote to authorize the Selectmen to procure temporary loans in anticipation of taxes for the purpose of paying indebtedness of the town. Such notes to be paid during the current municipal year out of money raised during the current municipal year by taxes.

Budget Committee recommends: Yes.

Art. 10. To see if the town will vote to authorize the Selectmen on behalf of the town to sell and dispose of any real estate acquired by the town for non-payment of taxes thereon, on such terms as they may deem advisable, and to execute quit-claim deeds without covenant for such property.

Budget Committee recommends: Yes.

Art. 11. To see if the town will vote to raise and appropriate the sum of $25.00 to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages, and attractions of the State of Maine in accordance with the provisions of Chapter 80, Section 95 of the Revised Statutes of Maine.

Budget Committee recommends: Pass article.

Art. 12. To see what sum of money the town will vote to raise for Current Expenses for the ensuing year.

Budget Committee recommends: $600.00.

Art. 13. To see what sum of money the town will vote to raise for Town Officers' Salaries for the ensuing year.

Budget Committee recommends: $1,750.00.

Art. 14. To see what sum of money the town will vote to raise for providing bonds for the Treasurer, Tax Collector, Excise Tax Collector, and Road Commissioner.

Budget Committee recommends: $35.00.

Art. 15. To see what sum of money the town will vote to raise for the Care of Fire Engine and the purchase of new equipment for the ensuing year.

Budget Committee recommends: $1,000.00.

1000.

Art. 16. To see what sum of money the town will vote to raise for lighting of streets for the ensuing year.

Budget Committee recommends: $210.00.

210

Art. 17. To see if the town will vote to authorize the Selectmen to use all of the automobile excise tax for the repair of roads and bridges.

Budget Committee recommends: Yes.

Yes

Art. 18. To see what sum of money the town will vote to raise for the repair of Roads and Bridges (in addition to the excise tax money if so voted) for the ensuing year.

Budget Committee recommends: Pass article.

Pass

Art. 19. To see what sum of money the town will vote to raise to cut Grass and Bushes beside the improved gravel roads in town. 150

Budget Committee recommends: $150.00, and that the Road Commissioner be instructed to use Town Poor whenever possible to secure additional work.

Art. 20. To see what sum of money the town will vote to raise for the Breaking of Roads when obstructed by snow for the ensuing year.

Budget Committee recommends ~~$1,500.00~~.

300

Art. 21. To see what sum of money the town will vote to raise for the repair and maintenance of the two Town Trucks and Snowplows for the ensuing year.

Budget Committee recommends: ~~$1,000.00.~~

1500

Art. 22. To see what sum of money the town will vote or raise for the maintenance of improved Third Class Roads for the ensuing year.

Budget Committee recommends: $500.00.

500

Art. 23. To see if the town will vote to raise two units ($1,066.00) for State Aid Construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Sections 25 and 29, Chapter 20 of the Revised Statutes of 1944, as amended.

Budget Committee recommends: Yes.

1066

Art. 24. To see what sum of money the town will vote to raise for the maintenance of Special Resolve roads.

Budget Committee recommends: $50.00.

50.

Art. 25. To see what sum of money the town will vote to raise for the Cutting of Bushes beside unimproved town roads.

Budget Committee recommends: $1,00.00, and that the Road Commissioner be instructed to use Town Poor labor whenever possible to obtain additional work.

100

Art. 26. To see what sum of money the town will vote to raise for the Support of Town Poor for the ensuing year.

Budget Committee recommends: $1,000.00.

Art. 27. To see what sum of money the town will vote to raise for the Care of Dependent Children (A.D.C.) for the ensuing year.

Budget Committee recommends: $700.00.

700

Art. 28. To see what sum of money the town will vote to raise for School Maintenance (common schools, high school tuition, and medical inspection) for the ensuing year.

Budget Committee recommends: $12,617.00.

12 617

Art. 29. To see what sum of money the town will vote to raise for School Repairs for the ensuing year.

Budget Committee recommends: $300.00.

300

Art. 30. To see what sum of money to town will vote to raise to pay for labor on the School Hot Lunch Program.

Budget Committee recommends: $400.

400

Art. 31. To see what sum of money the town will vote to raise for the Support of Library.

Budget Committee recommends: $150.00.

150

Art. 32. To see what sum of money the town will vote to raise for the General Care of Cemeteries for the ensuing year.

Budget Committee recommends: $100.00.

200

Art. 33. To see what sum of money the town will vote to raise for Memorial Day.

Budget Committee recommends: $75.00.

75

Art. 34. To see if the town will vote to raise the sum of $50.00 for Public Health Nursing in Canaan. Said sum to be expended by the State Bureau of Health, for local service.

Budget Committee recommends: Yes.

50

Art. 35. To see if the town will vote to raise $15.00 to be expended for material for the inoculation of all children, and booster doses for children that have already been inoculated.

Budget Committtee recommends: Yes.

15

Art. 36. To see what sum of money the town will vote to raise to pay as Interest on Temporary Loans.

Budget Committee recommends: $100.00.

100

Art. 37. To see if the town will vote to raise the sum of $250.00 to Re-Tar Easy Street.

Budget Committee recommends: Yes.

250

Art. 38. To see what sum of money the town will vote to raise to pay for Gravel to be used on the Town Road Improvement project.

Budget Committee recommends: $125.00.

125

Art. 39. To see what sum of money the town will vote to raise for Civil Defense.

Due to lack of information Budget Committee could take no action. Specific information will be made available to Budget Committee members Albert Holt and Harry Miller, by Civil Defense Director, before Town Meeting.

NA

Art. 40. To see what sum of money the town will vote to raise to repair the road from Ernest Jacobs' to Frank Strout's.

Budget Committee recommends: ~~$250.00~~.
400

Art. 41. To see if the town will vote to raise the sum of $300.00 to repair and improve the Lake George road from Canaan-Skowhegan town line to the end of highway.

Budget Committee recommends: Yes.

Art. 42. To see what sum of money the town will vote to raise to repair the Old Road from Selden Fitzgerald's to the Hinckley Road.

Budget Committtee recommends: $500.00.

The Selectmen hereby give notice that they will be in session at the Town Hall on the day of said meeting, from nine until ten o'clock in the forenoon for the purpose of correcting the list of voters.

Given under our hand and seal this 15th day of February, A. D. 1952.

(signed) CHESTER L. WARREN

WALTER F. CROMMETT

CARL L. STRICKLAND

10136

Summary of Unexpended Balances and Overdrafts . . .

	Appropriation	Overdraft	Unexpended Balance
Current Expenses	$ 500.00	$ 114.33	
Officers' Salaries	1,750.00		23.14
Officers' Bonds	38.00		4.25
Fire Department	1,000.00		52.97
Street Lights	210.00		2.40
Cut. Grass and Bushes, Imp. Rd.	150.00		.60
Snow Removal	1,500.00	706.21	
Town Truck and Snowplows	1,000.00	254.69	
Third Class Maintenance	500.00		54.18
State Aid Construction	1,066.00	10.30	
Special Resolve Maintenance	50.00		4.50
Cut. Bushes, Unimproved Roads	100.00		26.26
Town Poor	1,000.00	308.85	
Aid to Dependent Children	500.00		36.14
Common Schools	8,640.00	75.94	
High School Tuition	5,162.00		1,867.72
School Repairs	200.00	192.63	
Support of Library	150.00		20.33
Care of Cemeteries—General	100.00		5.30
Memorial Day	75.00		.26
Public Health Nurse	50.00		
Inoculation of Child. (material)	15.00		14.57
Interest	150.00		48.88
Repair Carl Salsbury road	200.00	5.37	
Repair Library Building	1,000.00	193.18	
Re-Tar Easy Street	150.00	114.44	
Gravel for T.R.I.F. Project	125.00	43.60	
Repair Bridge—Earl Bean Rd.	500.00		1.95
School Hot Lunch Program	300.00		56.00
Repair Frank Strout Road	500.00		5.68
State Tax	2,836.79		
County Tax	813.28		
Canaan School District	2,990.00		
Totals	$33,321.07		
Civil Defense		16.29	
Roads and Bridges	3,219.60		221.47
Medical Inspection (balance)	78.00	4.52	

TREASURER'S REPORT . . .

By cash on hand	$ 6,155.36
By cash received:	
Carlton Wentworth, excise tax	3,219.60
Chester Warren, rent of town hall	10.00
Dr. P. R. Briggs, refund on error	4.45
Town of Madison, poor	281.81
Hubert Ross, telephone calls	1.05
Ralph Salsbury, Staples' wood cutting operation	21.30
First National Bank, temporary loans	10,000.00
Irene Kuhn, 1950 tax lien and costs	53.64
U. S. Treas., int. on cem. trust fund	75.00
Harry Cyr, 1949 tax liens and costs	45.20
Skowhegan Savings Bank, int. on cemetery trust fund	188.62
Depositors Trust Co., trustees of S. F. Hubbard fund	253.62
Howard Sanders, use of fire engine	8.00
Elsie Coolbroth, use of fire engine	10.00
Herbert Ledin, use of fire engine	5.00
Marshall Fish, use of fire engine	5.00
Fuller Crocker, wood	1.00
Town Clerk, dog licenses	156.00
Webster Pub. Co., refund on school acct.	1.50
Chester Warren, temporary loan	150.00
Addie L. Nason Est., cemetery deposits	2,800.00
Fred Greenlaw, error on library payroll	10.00
Town of Skowhegan, fire department	15.00
Scott, Foresman Co., refund, school dept.	29.88
State:	
Poor	1,964.72
School building plans	300.00
Aid to forest fires	17.90
Snow removal	929.11
Bank stock tax	28.74
Library stipend	14.49
State aid	921.49
Town road improvement	1,490.05
Equalization fund	2,009.00
Highway refund on invoice 862	1,561.63
Dog license refund	25.54

State school fund	5,552.16	
R. R. & Tel. tax	12.26	
Tuition, Alfred Brown	60.06	
Vernon Perkins, 1950 tax lien and costs	80.38	
Teachers' Retirement fund	350.93	
Withholding tax	352.45	
Clarence Hilton, coll. 1951 taxes	32,179.18	
Clarence Hilton, coll. 1951 discount	168.82	
Clarence Hilton, coll. 1951 abatements	261.50	
Clarence Hilton, coll. 1950 taxes	1,158.69	
		$72,940.13
To cash paid, 45 warrants		68,725.46
Cash on hand February 16, 1952		$ 4,214.67

ELSIE L. SALSBURY,

Treasurer

GENERAL GOVERNMENT . . .

CURRENT EXPENSES

Appropriation	$ 500.00	
Misc. receipts (see Treas. report)	117.31	
Total available		$ 617.31

Expenditures

Supplies	93.12	
Town Hall	66.48	
Treasurer, expenses, postage	12.77	
Bank charge and checkbooks	37.46	
Selectmen, phone, express, registered letters, justice fees	11.00	
Cost for Tax Liens	20.31	
Town Reports	236.46	
Audit	144.28	
Maine Municipal Association	35.00	
Forest fire payrolls	35.80	
Miscellaneous	38.96	
		$ 731.64
Overdraft		$ 114.33

OFFICERS' SALARIES

Appropriation		$ 1,750.00

Expenditures

Carl Wentworth, excise tax collector	$ 96.21
Arland Smith, ballot clerk	6.00
Esther Bean, ballot clerk	6.00
Clarence Hilton, dog constable	10.00
Robert Hamilton, attendance officer	15.00
Clarence Hilton, moderator	4.50
Ernest Butler, town attorney	10.00
Wm. Springer, school superintendent	272.10
Ploomia Jewell, school committee	15.00
Selden Fitzgerald, school committee	15.00
Dr. Marion Strickland, school committee	15.00

Elsie Salsbury, town clerk and treasurer	110.00	
Chester Warren, selectman	600.00	
Walter Crommett, selectman	100.00	
Carl Strickland, selectman	100.00	
Clarence Hilton, 1950 tax collector	8.57	
Clarence Hilton, 1951 tax collector	323.48	
		$ 1,726.86
Unexpended balance		$ 23.14

OFFICERS' BONDS

Appropriation	$ 38.00
Expended	33.75
Unexpended balance	$ 4.25

SPECIAL ASSESSMENTS

State tax	$ 2,836.79	
County tax	813.28	
Canaan School District	2,990.00	
Overlay	140.43	
Dog licenses	156.00	
Total		$ 6,936.50
Paid		$ 6,936.50

STREET LIGHTS

Appropriation	$ 210.00
Paid	207.60
Unexpended balance	$ 2.40

FIRE DEPARTMENT

Appropriation	$ 1,000.00	
Receipts for use of equipment	38.00	
		$ 1,038.00
Expenditures		985.03
Unexpended balance		$ 52.97

INOCULATION OF CHILDREN

Appropriation	$ 15.00	
Credit memo—National Drug	11.73	
		$ 26.73
Expenditures		12.16
Unexpended cash balance		$ 14.57

PUBLIC HEALTH NURSE

Appropriation	$ 50.00
Paid State Treasurer	$ 50.00

MEMORIAL DAY

Appropriation	$ 75.00
Expenditures	74.74
Unexpended balance	$ .26

CARE OF CEMETERIES — GENERAL

Appropriation	$ 100.00
Expended	94.70
Overdraft	$ 5.30

CIVIL DEFENSE

Appropriation	None
Expended	$ 16.29
Overdraft	$ 16.29

WAR BOND INTEREST — CEMETERY TRUST FUNDS

February 15, 1951, balance	$ 148.14	
Received	75.00	
		$ 223.14
Expended		77.50
Balance		$ 145.64

CEMETERY TRUST FUNDS SAVINGS ACCOUNT

Expended (from interest) on lots	$ 111.12

CEMETERY TRUST FUNDS FOR PERPETUAL CARE

Skowhegan Savings Bank	$ 2,800.00

PRESCOTT FREE LIBRARY

Town appropriation	$ 150.00	
State stipend	14.49	
		$ 164.49

Expended

Salary	$ 90.00	
Rent	25.00	
Fuel	9.27	
Stipend	14.49	
Lights	5.40	
		$ 144.16
Unexpended balance		$ 20.33

INTEREST

Appropriation	$ 150.00
Expended	101.12
Unexpended balance	$ 48.88

TEMPORARY LOANS

Received	$10,150.00
Paid	$10,150.00

HUBBARD FUND — VILLAGE IMPROVEMENT

Feb. 15, 1951, balance	$ 101.01	
Hubbard Fund for 1951	37.92	
Total available		$ 138.93

HUBBARD FUND — CARE OF VILLAGE CEMETERIES

Overdraft 1950-51	$ 43.09	
Expenditures	111.00	
		$ 154.09
Cash receipts		113.74
Overdraft (forward)		$ 40.35

HUBBARD FUND — HOME IMPROVEMENT PRIZES

Cash received		$ 32.02

Prizes

First—Canaan Library	$ 16.01	
Second—Emery Fitzgerald	9.61	
Third—Walter Salsbury	6.40	
		$ 32.02

HUBBARD FUND — BOOKS FOR LIBRARY

Cash received	$ 69.94
Paid Prescott Library	69.94

TOWN OF CANAAN — POOR

Appropriation		$ 1,000.00
Expended for:		
Earl Wheeler	$ 49.00	
Allen Weeks	11.30	
John Walker	158.38	
Fannie Corson	174.76	
Dorothy Rowe	216.96	
Henry Morrison	462.71	
Clorde Thornton	111.67	
John Thornton	111.00	
Transients	3.75	
Miscellaneous	9.32	
		1,308.85
Overdraft		$ 308.85

STATE POOR

Expended for:		
Bertha Hapgood	$ 102.64	
Clarence Phelps	330.34	
Clarence Mosher	492.93	
Gardiner Bowley	496.69	
Guy Staples	358.64	
		$ 1,781.24
Due from State for January		$ 212.15

AID TO DEPENDENT CHILDREN

Appropriation		$ 500.00
Fannie Corson	$ 233.28	
Dorothy Rowe	29.16	
Mildred Lancaster	152.82	
Emily Thornton	48.60	
Total expended		463.86
Unexpended balance		$ 36.14

CARL SALSBURY ROAD REPAIR

Appropriation		$ 200.00
Expended		$ 205.37
Overdraft		$ 5.37

FRANK STROUT ROAD REPAIR

Appropriation		$ 500.00
Expended		494.32
Unexpended balance		$ 5.68

BRIDGE REPAIR — BEAN ROAD

Appropriation		$ 500.00
Expended		498.05
Unexpended balance		$ 1.95

TOWN ROAD IMPROVEMENT

Expended		$ 1,658.65
Received from State	$ 1,490.05	
Town appropriation (for gravel)	125.00	
		1,615.05
Town overdraft		$ 43.60
State unexpended balance		$ 19.67

TOWN TRUCKS and SNOWPLOWS

Appropriation		$ 1,000.00
Expended		1,254.69
Overdraft		$ 254.69

SNOW REMOVAL

Town appropriation	$ 1,500.00	
Received from State	929.11	
Total available		$ 2,429.11

Expended

Sanding ice	$ 1,419.44	
Snow removal	1,408.12	
Snow fence	307.76	
		3,135.32
Overdraft		$ 706.21

CUTTING BUSHES — UNIMPROVED ROADS

Appropriation	$ 100.00
Expended	73.74
Unexpended balance	$ 26.26

THIRD CLASS MAINTENANCE

Appropriations	$ 500.00
Expended	445.82
Unexpended balance	$ 54.18

CUTTING GRASS and BUSHES — IMPROVED ROADS

Appropriation	$ 150.00
Expended	149.40
Unexpended balance	$ .60

BRIDGE REPAIR — ROUTE 24

State appropriation 1951	$ 250.00
State appropriation 1952	250.00
	$ 500.00
Expended	375.00
Unexpended balance	$ 125.00

SPECIAL RESOLVE MAINTENANCE

Appropriation		$ 50.00
Expended		45.50
Unexpended balance		$ 4.50

STATE AID ROAD CONSTRUCTION

Total State apportionment	$ 2,923.64	
Total expended by State (tar)	1,561.63	
Balance available from State		1,362.01
Town expenditure	$ 1,997.79	
Town appropriation	1,066.00	
Excess of town appropriation		931.79
Cash received from State		921.49
Town overdraft		10.30
State 1950 unexpended balance	$ 791.64	
Town appropriation	1,066.00	
State 1951 appropriation	2,132.00	
Total available		$ 3,989.64
Expended by State	$ 1,561.63	
Expended by town	1,987.49	
Total cost of road		$ 3,549.12
State 1951 unexpended balance		$ 440.52

RE-TAR EASY STREET

Appropriation	$ 150.00
Paid State	264.44
Overdraft	$ 114.44

ROADS AND BRIDGES

Town appropriation, excise tax only		$ 3,219.60
Expended		2,998.13
Unexpended balance		$ 221.47

COMMON SCHOOLS

February 15, 1951, balance	$ 101.92	
Town appropriation	8,640.00	
Miscellaneous receipts	31.43	
Received from State	6,561.16	
		$15,335.51
Expended		15,411.45
Overdraft		$ 75.94

HIGH SCHOOL TUITION

February 15, 1951, balance	$ 1,760.14	
Tuition for State charge	60.06	
State apportionment	1,000.00	
Town appropriation	5,162.00	
		$ 7,982.20
Expended		6,114.48
Unexpended balance		$ 1,867.72

SCHOOL REPAIRS

Town appropriation		$ 200.00
Expended	$ 378.10	
1950-51 overdraft	14.53	
Total		392.63
Overdraft		$ 192.63

MEDICAL INSPECTION

February 15, 1951, balance	$ 78.00
Expended	82.52
Overdraft	$ 4.52

SCHOOL HOT LUNCH PROGRAM

Town appropriation	$ 300.00
Expended	244.00
Unexpended balance	$ 56.00

REPAIR LIBRARY BUILDING

Town appropriation	$ 1,000.00
Expended	1,193.18
Overdraft	$ 193.18

1950 TAXES — CLARENCE HILTON, Collector

Commission 10 Mills

February 15, 1951, balance		$ 1,158.69
Liens	$ 262.35	
Abatements	39.43	
Cash	856.91	
		$ 1,158.69

1950-51 TAX LIENS — $262.35

Recorded May 5, 1951 — Expire November 5, 1952

Received (liens only):

Irene Kuhn	$ 49.50
Vernon Perkins	74.25
	$ 123.75

Costs and interest	10.27	
Total received		$ 134.02

Remaining Liens:

Harry Cyr	$ 39.60	
E. Belmain	9.90	
Carlton Ames	29.70	
*Wilfred Michaud	59.40	
		$ 138.60

* Town Property by previous Lien.

TAX ACQUIRED PROPERTY

On 1950 Liens Expired November 20, 1951

Wilfred Michaud	$ 18.00	
Wilfred Michaud	36.00	
A. Julia and E. Carlisle	31.50	
		$ 85.50

1951 TAXES — CLARENCE HILTON, Collector

Commission 10 Mills

Property tax	$32,921.50	
180 polls @ $3.00	540.00	
Supplemental taxes	72.00	
Total charged to Collector		$33,533.50
Paid Town Treasurer (including abatements and discounts)		32,609.50
Balance due town		$ 924.00

EXCISE TAX

Received	$ 3,219.60
Transferred to Roads and Bridges	$ 3,219.60

TEACHERS' RETIREMENT

February 15, 1951, balance	$ 77.88	
Received	350.93	
Total		$ 428.81
Paid		356.00
Balance forward		$ 72.81

WITHHOLDING TAX

Received Jan. 1, 1951 to Dec. 31, 1951	$ 400.00
Paid Collector of Int. Revenue	400.00
Received Jan. 1, 1952 to Feb. 15, 1952	$ 52.85
Balance forward	$ 52.85

ACCOUNTS RECEIVABLE

State of Maine—Spec. Bridge Resolve	$ 500.00	
Hubbard Fund—Village Cemeteries	40.35	
State Snow Removal (to Feb. 15)	1,567.66	
State Poor	212.15	
Town of Hartland (poor)	111.14	
Benjamin Fitzgerald (tuition)	60.00	
Raymond Murray (tuition)	10.00	
Ruth Fischer (tuition)	13.36	
P. J. Lancaster, use of fire pump	5.00	
Edson Hunt, use of fire pump	16.00	
Fred Dow, use of fire pump	7.00	
Cecil Lancaster, use of fire pump	5.00	
Herbert Ledin, use of fire pump	5.00	
Raymond Lombard, costs and int. tax lien	10.44	
Costs for tax liens	20.31	
		$ 2,583.41

FINANCIAL STATEMENT

Assets

Cash on hand	$ 4,214.67	
Accounts receivable	2,583.41	
Tax acquired property	85.50	
1951 unpaid taxes (due town)	924.00	
1950 tax liens	138.60	
		$ 7,946.18

Liabilities

Teachers' Retirement	$ 72.81	
Withholding tax	52.85	
School Department (net balance)	1,650.63	
Net Surplus	6,171.89	
		$ 7,946.18

NET GAIN

February 15, 1951, Net Surplus	$ 7,082.25	
Withdrawn from Surplus	375.00	
New Net Surplus		$ 6,707.25
Net Surplus, February 15, 1952		7,946.18
Gain for the year		$ 1,238.93

Respectfully submitted,

CHESTER L. WARREN

WALTER F. CROMMETT

CARL L. STRICKLAND

Selectmen of Canaan

TAX COLLECTOR'S REPORT, 1951 . . .

CLARENCE P. HILTON, Collector

Commission for Collecting, 10 Mills on a Dollar

Commitment	$33,461.50	
Supplemental taxes	72.00	
Total charged to Collector		$33,533.50
Paid Town Treasurer in taxes		32,609.50
Balance due town		$ 924.00

DELINQUENT TAXES

Resident

Carlton Ames	$ 18.00	
Alton Ames	28.00	
Harry Cyr	43.00	
Robert Gagnon	47.00	
Charles Hilton	8.00	
Raymond Lombard	30.00	
Paul Lavoie	3.00	
Raymond Lavoie	3.00	
Harold Murray	2.00	
Marie Monroe	25.00	
Harry Monroe	1.00	
Blanche Ogden	20.00	
Charles Leonard and Frederick Olson	100.00	
Vernon and Leora Perkins	76.00	
Lewis Powers, Heirs	87.00	
Raymond and Sadie Robertson	81.00	
Willard Richardson	26.00	
George Sandy	3.00	
Robert White	4.00	
Herbert Wilson	3.00	
		$ 608.00

Non-Residents

Elden Belmain	$ 10.00
Edna Cain	5.00

John and William Copeland	31.00	
Omar and Harry Elliott	15.00	
Catherine Foster	40.00	
Verdell and Doris Hughes	100.00	
Charles Kelley and Maynard Pelletier	20.00	
Perley King	2.50	
Elsie Loberg	15.00	
Ivan Staples	7.50	
Robert Wells	20.00	
		$ 266.00

ABATEMENTS

William Fields	$ 92.50	
Hesden Tozier, overvalued	25.00	
Alvin Gerry, paid in Waterville	3.00	
Frank Goodridge, deceased	3.00	
Clifton Holt, veteran, 62, not taxable	10.00	
Harold Foster, paid in Shawmut	3.00	
John Terstegen, D. V.	3.00	
Raymond Lombard, D. V.	3.00	
Andrew Robinson, did not own property	13.00	
Robert Emerson, overvalued	10.00	
Wilfred Michaud, town property	60.00	
Fannie Corson	36.00	
		$ 261.50

SUPPLEMENTAL, 1951

Maxwell Erskine	$ 3.00
Marshall Fish	3.00
Keith Fernald	3.00
Raymond Hunt	3.00
Donald Wilson	3.00
Robert K. Allard	3.00
Charles Fowler	3.00
Carl Salsbury	3.00
Woodman Tozier	3.00
Harold Pottle	3.00
Omar Holt	3.00
Atwood Sperry	3.00
Jesse Holt, Jr.	3.00

Linwood Ames	3.00	
Harold Pelletier	3.00	
Roger Gower	3.00	
Melzie Holt	3.00	
Avard Holt	3.00	
Leaman Smith	3.00	
Harry E. Smith	3.00	
Delmont McIntyre	3.00	
Guy R. Staples	3.00	
Lewis Woodworth	3.00	
J. Maurice Lane	3.00	
		$ 72.00

1950 TAXES

CLARENCE P. HILTON, Collector

Commission, 10 Mills on a Dollar

February 15, 1951, balance		$ 1,158.69
Total credits	$ 1,085.38	
Cash	73.31	
		$ 1,158.69

TAX LIENS

Elden Belmain	$ 9.90	
Carlton Ames	29.70	
Harry Cyr	39.60	
Irene Kuhn	49.50*	
Wilfred Michaud	59.40 T.P.	
Vernon Perkins	74.25*	
		$ 262.35

* Paid

ABATEMENTS

Gordon Gleason, overvalued	$ 9.90	
George Goodridge	6.96	
American Oil Co., no property	7.42	
Gardiner Bowley	12.90	
Charles Beach, town property	2.25	
		$ 39.43

PUBLIC HEALTH NURSE REPORT . . .

Annual Report for Canaan
January 1 to December 31, 1951
Division of Public Health Nursing

A healthy start in life is a good foundation for maturity. Therefore home visits have been made to expectant mothers, infants and preschool children to give health supervision and guidance throughout the year.

The Extension Service sponsored the Child Health Conferences during the summer. In addition to at least one complete physical examination for each child attending, seven children were immunized against whooping cough, diphtheria and tetanus and five smallpox vaccinations were given.

In the school immunization program, completed in February, 75 were immunized against diphtheria and tetanus, 48 were immunized against whooping cough and 63 smallpox vaccinations were given. Audiometer hearing tests were given at the school in September. Approximately 9% showed some degree of hearing loss. Visits have also been made to the school to discuss health problems with the teachers. As the nurse acts as the connecting link between the home and the school, she is available for home visits to school children with special problems.

Orthopedic, Pediatric and Mental Hygiene clinics conducted by the State Department of Health and Welfare have been attended by children in your town. Cardiac and Hard of Hearing clinics have also been available. Regional x-ray clinics were attended by persons in need of this service. The services of the State Sanatorium were available to those referred for diagnosis, x-ray or medical care.

Community organization and public participation are important factors in promoting health practices. A Health Council, which would combine all the resources of your town, would promote better health conditions.

Respectfully submitted,

LOUISE SKELTON,
Public Health Nurse

Financial Report of Canaan School District . . .

Receipts

Feb. 15, 1951—Cash on hand	$ 1,594.09	
Sept. 4, 1951—From Town of Canaan	2,990.00	
		$ 4,584.09

Expenditures

Bank, Bonds No. 3 and 4	$ 2,000.00	
Bank, Interest	990.00	
Bank, Postage and service charge	1.34	
Fire Insurance for $43,500.00	615.52	
Labor for grading	200.00	
Material, labor on cellar windows and entrance to cellar	124.00	
Repairs on furnace motors	56.69	
Sumppump motor and labor	51.80	
Cash in bank, Feb. 15, 1952	544.74	
		$ 4,584.09

The insurance is a five year policy.

1st year	$ 615.52
2nd year	494.00
3rd year	494.00
4th year	494.00
5th year	373.28

Respectfully submitted,

HARRY JEWELL, President

HARRY MILLER, Clerk

ALBERT HOLT, Treasurer

PRESCOTT FREE PUBLIC LIBRARY . . .

Report as of February 15, 1952

GENERAL ACCOUNT

Receipts

Cash on hand Feb. 15, 1951	$ 14.88	
Sale of shed	15.00	
Rummage Sale	56.25	
Sale of books	22.25	
Wentworth and Plummer, refund on ins.	8.40	
Depositors Trust Co.	32.24	
First prize home improvement, Hubbard Fund	16.01	
Book fines	11.21	
		$ 176.24

Expenditures

Insurance	$ 35.30	
Vernon Gleason, shingling	10.00	
Crane's, window shades	9.18	
Moore-Cottrell, magazines	37.40	
Holt's General Store, paint	10.00	
		101.88
Unexpended balance		$ 74.36

STATE STIPEND

Receipts, Town of Canaan	$ 14.49
Paid for non-fiction books	14.49

SAMUEL F. HUBBARD FUND

Unexpended balance	$ 139.54	
Town of Canaan	69.94	
		$ 209.48
Expended		54.24
Unexpended balance		$ 155.24

ELSIE L. SALSBURY,

Treasurer

Report of Superintendent of Schools . . .

To the Superintending School Committee
and Citizens of Canaan:

I herewith submit my annual report as superintendent of the public schools of Canaan.

Two changes have occurred in the teaching personnel in the past year. Mr. Clyde Williams, a graduate of Farmington State Teachers College, succeeded Mr. Hubert Ross who resigned at the close of the school year. Mr. Williams, a teacher of some experience, is executing his duties as principal of the school with competence and efficiency. Mrs. Abbie Gerald replaced Mrs. Margery Campbell as teacher of the fifth and sixth grades. Mrs. Campbell was forced to discontinue teaching last spring because of illness, and Mrs. Mary Davis served in the capacity of substitute for the remainder of the school year.

The new school building is seemingly an ever ending joy to the pupils and teachers. Certainly the contrast with the brick school is very vivid in the minds of those who occupied the old building. To a large degree the emotional tone of a school is determined by the environment. This is apparent in the pride shown in the new building with respect to its care, and particularly evident in the definite improvement in the general morale of the school. High morale on the part of both teachers and pupils is the foundation of a good school program. All the teachers are carrying on their work with enthusiasm and a spirit of cooperation which is gratifying.

Mr. and Mrs. Frank Drost, in the performance of their janitorial duties, are doing a splendid job in keeping the schoolhouse clean and comfortable. This is no easy task, especially during rainy weather, because of the excessive mud tracked into the building. When the mud dries and is tracked over the floors, it soon grinds off the floor wax. The major part of the grit could be kept out of the building if the surrounding grounds were adequately covered with medium fine gravel.

The school has, through fund-raising projects, acquired a substantial sum of money for the purpose of ultimately purchasing much needed playground equipment. At present the school has no apparatus of this type whatsoever. Baseball in the spring is the only form of organized play offered in which a compara-

tively small number of the pupils participate. The lower grades should be provided with swings, teeters, etc., while the upper grades should have access to playground equipment suitable for their ages. Thus a planned program for supervised play could be instituted which would extend an opportunity for organized physical activity to the entire school, boys and girls alike. Play is a strong factor in the growth and development of a child. It has a physical value in that during play a child uses nearly all muscles of his body which consequently are made firmer and stronger; it has a mental value in that it causes a child's mind to become more alert and to react quickly; it has a social value in that the child learns cooperation, unselfishness, self-control, and fair-play; and it has a moral value in that the child's mind is directed into healthy channels of thought and behavior. Through properly directed play the child gains some of his most valuable lessons in life, because play activities of the child merge gradually into work activities of the man.

The lunch program, under the able direction of Mrs. Crystal Williams, is rapidly becoming an important and essential part of the school program. An ample, nourishing meal provided at noon helps maintain good health and energy so necessary to the growing child. It is hoped that the town will continue to aid in the support of this very worthwhile program by appropriating the funds recommended for this purpose at the annual town meeting.

Although the basic textbooks and essential supplies have been furnished as usual, the middle and upper grades lack an adequate number of supplementary books and library materials. These grades have very few maps and those in use are not graded and up-to-date. The social studies program which includes geography and history should be revised, and a coordinated series of geoggraphy and history texts with related maps provided. As rapidly as available resources permit a revision of the social studies program will be initiated.

The need for a duplicating machine in the school had been recognized for some time. During the year a Rex-O-Graph was purchased. By the use of this machine which is easily operated, seat work, illustrative material, programs, etc., can be produced in quantity with dispatch and efficiency.

At the last annual town meeting the sum of $200 was appropriated for repairs. From this amount $126.50 was expended for

ten new pupil desks which has been delivered subsequent to the closing of the books in 1951. At the beginning of the present school year, it was necessary to purchase six additional new desks, thereby causing an overdraft in the repair account. It was felt that this expenditure was justified by the urgent need.

A law, termed the General Purpose Education Aid, was enacted in the 1951 legislature which introduces a new method of distributing state aid to municipalities for educational purposes. The percentage of state subsidy to the towns is now based on the ratio of the number of resident pupils in school to the state valuation of the town. Under this act the sums appropriated for the salary of the superintendent of schools, school committee, attendance officer, cost of insurance, medical inspection, and school lunch will be considered operational expenditures. Previously these items were under special accounts, not considered as school maintenance, and not subsidized by the state. The state subsidy to Canaan in December 1952 will be 55% of the total operational expenditures for educational purposes as based on the 1949-50 school financial report to the state.

The school committee has given the proposed budget careful study and has recommended that the sum of $12,857. be appropriated for all school purposes.

I wish to take this opportunity to express my appreciation to the members of the school committee for their faithful service to the schools, and to the teachers and citizens for their wholehearted cooperation.

Respectfully submitted,

WILLIAM SPRINGER,

Superintendent

SCHOOL FINANCIAL REPORT . . .

FINANCIAL STATEMENT

Receipts

Raised by vote of Town:		
For Common Schools, including instruction, fuel, janitor, conveyance, textbooks, and supplies	$ 8,640.00	
For High School Tuition	5,162.00	
Repairs	200.00	
School Lunch	300.00	
		$14,302.00
Received from State:		
Common Schools—		
State subsidy	$ 4,402.16	
Reimbursement—prof. credits	150.00	
Equalization	2,009.00	
High School Tuition—		
State subsidy	1,000.00	
Dept. of Health and Welfare	60.06	
		7,621.22
Misc. receipts		32.43
Balance from 1950-51		1,925.53
		$23,881.18

Expenditures

Common Schools:		
Teachers	$ 7,503.37	
Fuel	876.85	
Janitor	805.00	
Conveyance	5,116.10	
Textbooks	327.55	
Supplies	782.58	
		$15,411.45
High School Tuition		6,114.48
Medical Inspection		82.52
Repairs		378.10
School lunch		244.00
		$22,230.55
Unexpended in all accounts		$ 1,650.63

COMMON SCHOOL ACCOUNT

Receipts

Town appropriation for Common Schools including instruction, fuel, janitor, conveyance, textbooks, and supplies	$ 8,640.00	
Balance 1950-51	101.92	
State subsidy	4,402.16	
State reimbursement—prof. credits	150.00	
State equalization	2,009.00	
Misc. receipts	32.43	
		$15,335.51

Expenditures

Teachers:		
Hubert Ross	$ 905.58	
Margery Campbell	355.56	
Mary Davis	275.56	
Clyde Williams	1,405.53	
Abbie Gerald	1,022.24	
Hazel Salsbury	1,694.45	
Florence Herrin	1,694.45	
Town of Pittsfield	150.00	
		$ 7,503.37
Fuel:		
Somerset Oil Company	$ 399.62	
Staples Oil Co.	477.23	
		$ 876.85
Janitor:		
Hubert Ross	$ 105.00	
Frank Drost	350.00	
Alice Drost	350.00	
		$ 805.00
Conveyance:		
Carl Strickland	$ 1,110.00	
Harry Sanders	1,110.00	
Lloyd Gower	1,089.00	

Kenneth Herrin	1,040.00	
Lawrence Judkins	555.00	
Myles Carpenter Co.	212.10	
		$ 5,116.10

Textbooks:

Scott, Foresman and Co.	$ 181.37	
Ginn and Company	6.88	
Laidlow Brothers	10.59	
Fred L. Tower Co.	12.50	
Silver Burdett Co.	11.35	
Houghton Mifflin Co.	4.72	
L. W. Singer Co.	18.85	
Rand McNally and Co.	7.08	
Macmillan Company	31.28	
Webster Publishing Co.	20.71	
Champion Publishing Co.	6.83	
The Garrard Press	1.78	
Appleton-Century-Crofts, Inc.	3.72	
Charles A. Bennett Co.	3.08	
International Textbook Co.	1.72	
John C. Winston Co.	5.09	
		$ 327.55

Supplies:

Central Maine Power Co.	$ 203.36	
John R. Lyman Co.	24.48	
Herbert L. Palmer	120.75	
M. F. Bragdon Paint Co.	101.90	
Pioneer Mfg. Company	5.05	
Pittsfield Advertiser	11.05	
New England Tel. and Tel. Co.	56.08	
Vern's Texaco Service	3.00	
Leonard P. Shepard	90.00	
Beaudette and Company	10.11	
Masury Young Co.	2.32	
Hubert Ross	2.54	
William Springer	1.35	
Cascade Paper Co.	31.35	
Edward E. Babb Co.	17.67	
Treasurer of State	3.35	
Holt's General Store	14.89	

California Test Bureau	18.91	
Pittsfield School Dept.	40.45	
Visual School Report Co.	13.87	
Waterville Morning Sentinel	1.00	
Southard of Bangor	6.60	
New England Homestead	2.50	
		$ 782.58
		$15,411.45
Overdraft common school account		$ 75.94

HIGH SCHOOL TUITION

Receipts

Town appropriation	$ 5,162.00	
Balance 1950-51	1,760.14	
State subsidy	1,000.00	
State Dept. of Health and Welfare	60.06	
		$ 7,982.20

Expenditures

Skowhegan School Dept.	$ 5,149.69	
Fairfield School Dept.	239.66	
Clinton School Dept.	390.23	
Hartland Academy	168.74	
Good Will Association	166.16	
		6,114.48
Unexpended		$ 1,867.62

REPAIRS

Receipts

Town appropriation	$ 200.00	
Less overdraft 1950-51	14.53	
		$ 185.47

Expenditures

J. L. Hammett Company	$ 372.52	
Frances Goodridge	1.25	
S. W. Fitzgerald	4.33	
		378.10
Overdraft		$ 192.63

MEDICAL INSPECTION

Receipts

Balance from 1950-51	$ 78.00

Expenditures

Marian Strickland, M. D.	$ 7.50	
Haines Drug Store	75.02	
		$ 82.52
Overdraft		$ 4.52

SCHOOL LUNCH

Receipts

Town appropriation	$ 300.00

Expenditures

Barbara Clark	$ 44.00	
Lillian Goodridge	200.00	
		244.00
Unexpended		$ 56.00
Total expenditures all school accounts		$22,230.55
Unexpended all school accounts		$ 1,650.63

SUMMARY OF ACCOUNTS

Items	Resources	Expend.	Balance	Ovordraft
Common Schools	$15,335.51	$15,411.45	$	$ 75.94
H. S. Tuition	7,982.20	6,114.48	1,867.72	
Repairs	185.47	378.10		192.63
Medical Inspection ..	78.00	82.52		4.52
School Lunch	300.00	244.00	56.00	
	$23,881.18	$22,230.55	$ 1,923.72	$ 273.09
Balance unexpended			$ 1,650.63	

SCHOOL ENROLLMENT BY GRADES

January 1, 1952

Teacher	Grades 1	2	3	4	5	6	7	8	Total
Clyde Williams							13	21	34
Abbie Gerald					15	18			33
Hazel Salsbury			18	18					36
Florence Herrin	16	19							35
									138

ROSTER OF TEACHERS

February 15, 1952

Name	Preparation	Yrs. Exp.	Yrs. Pres. Pos.	Sal.
Clyde Williams	Farmington Teachers Col.	2	0	$2,200
Abbie Gerald	Farmington Teachers Col.	7	0	1,600
Hazel Salsbury	Farmington Teachers Col.	21	4	1,600
Florence Herrin	Farmington Teachers Col.	14	6	1,600

ESTIMATE OF SCHOOL BUDGET

For Year Ending February 15, 1953

	Expended Yr. Ending Feb. 15, 1952	Est. Expend. Yr. Ending Feb. 15, 1953
School Maintenance:		
Teachers' salaries	$ 7,503.37	$ 7,550.00
Fuel	876.85	813.00
Janitor	805.00	840.00
Conveyance	5,116.10	5,260.00
Textbooks	327.55	500.00
Supplies and Equipment	782.58	1,200.00
High School Tuition	6,114.48	7,966.00
Medical Inspection	82.52	
School Lunch	244.00	
	$ 21,852.45	$ 24,129.00
Estimated Resources for School Maintenance:		
Balance 1951-52	$ 1,843.26	
State subsidy	9,729.00	
		11,572.00
Necessary town appropriation for school maintenance		$ 12,557.00
Repairs:		
Including overdraft from 1951-52		
Necessary town appropriation for repairs		$ 300.00
Total necessary town appropriation		$ 12,857.00

REPORT OF AUDIT . . .

State of Maine
STATE DEPARTMENT OF AUDIT
Augusta

Board of Selectmen
Canaan
Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of the Town of Canaan have been audited for the fiscal year ended February 15, 1951.

The examination was made by Auditor S. S. Davis in accordance with generally accepted auditing standards that pertain to municipal accounting. Audit analysis was on a basis consistent with that of the preceding year, and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled, with such exceptions as may be noted in the accompanying comments.

Exhibits and schedules incorporated in this report present the result of the financial operations of the Town for the period designated. Recommendations are also offered which are believed to be worthy of your consideration.

All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY,

State Auditor

FMB/emb

COMMENTS

TOWN OF CANAAN

February 16, 1950 to February 15, 1951

An audit has been completed of the books and records of the Town of Canaan for the municipal year ended February 15, 1951. The audit included an examination of the records maintained by the Assessors, Selectmen, Treasurer, Tax Collector and Town Clerk.

The result of the audit indicates that the following suggestions appear worthy of consideration by the Town Officials:

> The Tax Collector should make deposits with the Treasurer in accordance with the provisions of Chapter 81, Section 105 of the Revised Statutes of 1944 which reads in part: "Every Collector of taxes shall, on the last day of each month, pay to the Treasurer of the Town all money collected by him . . . "
>
> The Treasurer should refrain from cashing checks for other than Town business.
>
> Transfers between accounts should be recorded by journal entries rather than the use of checks for this purpose.
>
> An appropriate article should be inserted in the annual Town warrant regarding the acceptance of trust funds. This is in accordance with Chapter 80, Section 105 of the Revised Statutes of 1944.

The examination consisted of a review of cash transactions as well as an analysis of revenues and expenditures. The result of the year's operations showed that available funds exceeded expenditures by $942.50. However, overdrafts were noted in various appropriation accounts, more particularly in the highways and bridges and unclassified accounts totaling $769.60 and $603.86 respectively. Unexpended and overdraft balances are summarized as follows:

Unexpended balances	$ 2,449.31
Overdrafts	1,506.81
Net unexpended balances	$ 942.50

The Department of Attorney General has advised that overdrafts are not permitted by Statute excepting in certain instances where emergencies arise in highway activities and then only to the extent of 15% of the highway appropriation.

At the year end the unappropriated surplus amounted to $5,567.72 or a net reduction of $3,472.60 as compared with the preceding year. The decrease was occasioned by the authorized transfers of $2,000.00 for the new fire house and $2,000.00 for a new truck, the establishment of a reserve for losses on accounts receivable and a tax lien adjustment less the excess of available funds over expenditures of $942.50.

The examination also included verification of accounts receivable and tax lien accounts.

No insurance policies were available for review and listing.

Corporate surety bonds were on file for the following officials:

Tax Collector	$ 3,000.00
Treasurer	$ 3,000.00

Included in this report are exhibits and schedules pertaining to the financial status of the Town. Audit procedures deemed necessary were followed in the development of these statements.

It is believed that the accompanying balance sheet and supporting statements fairly present the financial position of the Town at February 15, 1951, and the result of its operations for the year then ended.

Exhibit A

TOWN OF CANAAN

COMPARATIVE BALANCE SHEET

GENERAL FUND

	February 15, 1951		February 15, 1950	
ASSETS				
Cash on hand and in bank		$ 6,155.36		$ 6,346.16
Accounts Receivable (Sch. A-1)	$ 392.95		$ 1,373.76	
Less—Reserve for Losses	392.95			
		0.00		1,373.76
Taxes Rec. (Sch. A-2)		1,158.69		1,333.25
Tax Liens (Sch. A-3)		142.64		405.40
Tax Acquired Prop. (Sch. A-4)		171.75		266.65
Total—General Fund		$ 7,628.44		$ 9,725.22

TRUST FUNDS

ASSETS		
Time Deposits (Sch. A-6)	$ 7,781.59	$ 7,354.83
Invest. (Sch. A-6)	3,210.00	3,210.00
Total—Trust Funds	$10,991.59	$10,564.83

	Feb. 15, 1951	Feb. 15, 1950
GENERAL FUND		
LIABILITIES		
Accounts Payable (Schedule A-5)	$ 178.28	$ 103.51
RESERVES		
Authorized Expenditures (Exhibit D)	1,882.44	581.39

SURPLUS		
Unappropriated (Exhibit C)	5,567.72	9,040.32
Total—General Fund	$ 7,628.44	$ 9,725.22

TRUST FUNDS

LIABILITIES		
Principals (Schedule A-6)	$ 9,610.00	$ 9,210.00
Unexpended Income (Schedule A-6)	1,381.59	1,354.83
Total—Trust Funds	$10,991.59	$10,564.83

TOWN OF CANAAN

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES

Years Ended February 15, 1951 and 1950

Revenues:

	1951		1950	
Tax Commitment	$33,709.18		$31,039.02	
Supplemental Taxes	33.00		84.00	
Excise Taxes	2,838.62		3,040.16	
State of Maine	14,140.50		13,903.54	
Use of Fire Equipment	28.08		62.25	
Charity Reimbursement	253.98		368.03	
Hubbard fund income	274.83		234.47	
Sales			8.00	
Costs and Interest on Tax Liens	88.71		143.07	
Town Poor Refunds			223.50	
Int. on Trust Funds	385.50		229.71	
Cemetery Perpetual Care Funds	400.00			
Gain on Sale of Tax Acquired Property	305.90			
Rentals			310.53	
Tuition			60.00	
Miscellaneous	74.73		82.49	
Total Revenues	52,533.03		49,788.77	
Add:				
Appropriations from Surplus	4,000.00			
	$56,533.03		$49,788.77	
Less:				
Revenues Applicable to Appropriation Carrying Balances	1,301.05		801.39	
Total		$55,231.98		$48,987.38
Expenditures:				
General Government	2,520.57		2,562.64	

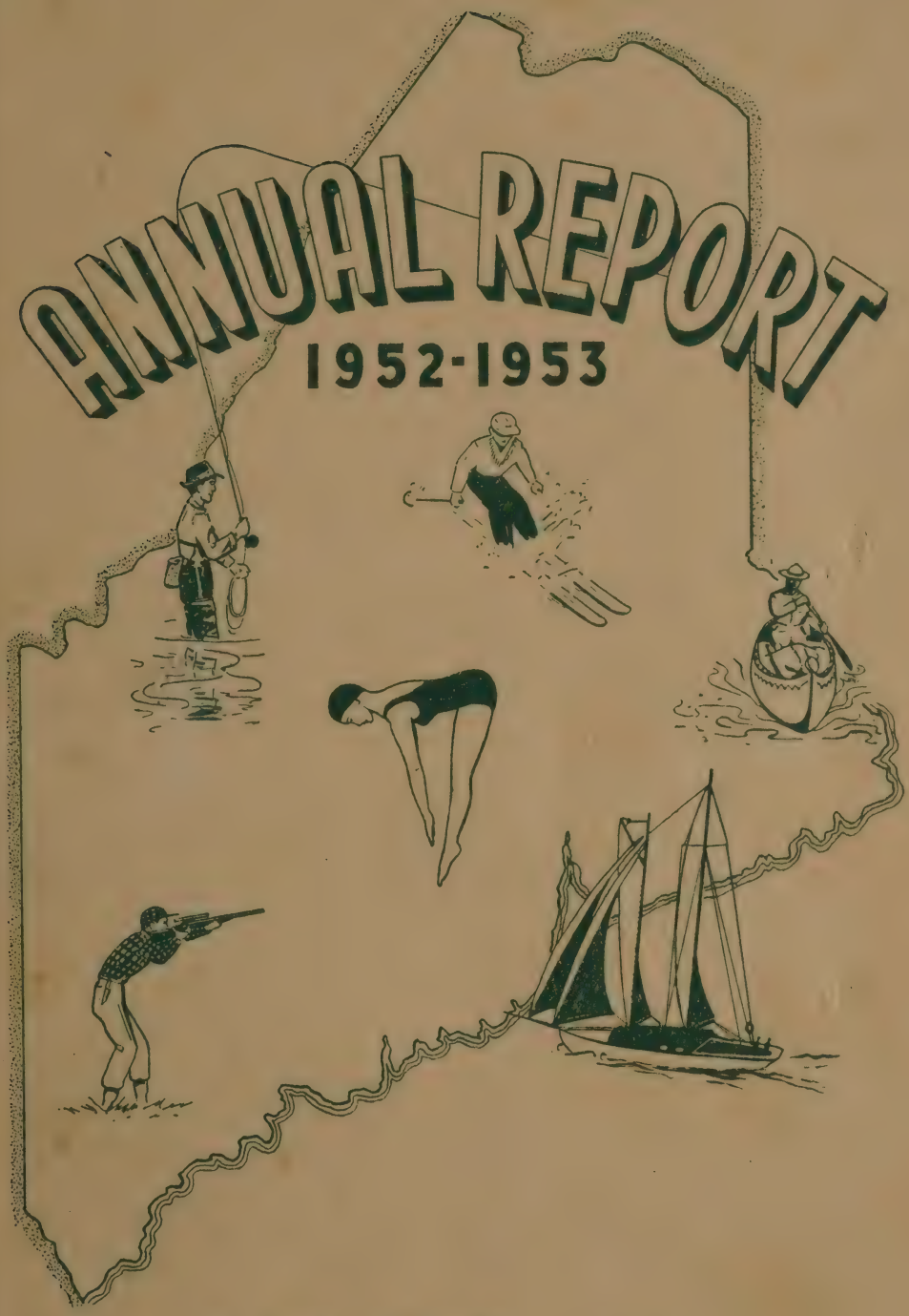
Protection	3,066.82		1,084.82	
Health	50.00		68.32	
Highways & Bridges	16,327.97		12,476.47	
Charities	3,475.96		4,477.39	
Education	23,126.63		20,743.45	
Library	159.52		161.23	
Cemeteries	1,024.87		357.59	
Interest	396.28		415.75	
Special Assessments	3,465.38		3,465.38	
Unclassified	675.48		507.75	
Total Expenditures		54,289.48		46,320.79
Excess of Available Funds Over Expenditures		$ 942.50		$ 2,666.59

Preserve This Report

A sufficient number of these reports have been printed to furnish every interested citizen with a copy. An effort has been made to get them into the hands of the voters in advance. It should be borne in mind that if copies are left at home there may not be a sufficient number at the hall to go around on town meeting day. This year or any year it is desirable for you to have a copy of the annual report as soon as issued. It is also important for you to preserve it and bring it with you town meeting day morning.

ANNUAL REPORT

1952-1953



CANAAN, Maine

Annual Municipal Report

of the Town of

CANAAN

MAINE

Year Ending February 15

1953

THE SKOWHEGAN PRESS

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TOWN OFFICERS . . .

ELECTIVE OFFICERS

Moderator—CLARENCE HILTON

Town Clerk and Treasurer—ELSIE SALSBURY

Selectmen, Assessors, and Overseers of the Poor

BLIN O. STRICKLAND WALTER CROMMETT
ROBERT EMERSON

School Committee

MARION STRICKLAND, term expires 1953
PLOOMIA E. JEWELL, term expires 1954
SELDEN W. FITZGERALD, term expires 1955

Superintendent of Schools—WILLIAM G. SPRINGER

Road Commissioner—ARLAND SMITH

Collector of Taxes—CLARENCE HILTON

Constables

BERTRAM NELSON KENNETH HERRIN
DANIEL FISH

Fire Wardens

BERTRAM NELSON WALTER LYONS
LLOYD GOWER

Fire Inspector—VERNON GLEASON

Fire Chief—ROBERT HAMILTON

Trustees Canaan School District

HARRY MILLER, term expires 1953
HARRY JEWELL, term expires 1954
ALBERT HOLT, term expires 1955

APPOINTIVE OFFICERS—1952-1953

Health Officer—DR. MARION STRICKLAND

Attendance Officer—ROBERT HAMILTON

Board of Health

DR. MARION STRICKLAND, term expires 1953
LELAND JEWELL, term expires 1954
CARLTON L. WENTWORTH, term expires 1955

Excise Tax Collector—CARLTON L. WENTWORTH

Ballot Clerks

ESTHER F. BEAN
ARLAND H. SMITH

Dog Constable—CLARENCE HILTON

Fence Viewers

DEANE SALSBURY
LLOYD GOWER
WALTER GOODRIDGE

Measurers of Wood and Bark

FULLER CROCKER
WALTER GOODRIDGE

Surveyors of Lumber

ASA SHORES
CARL STRICKLAND

Sealer of Weights and Measures

WILLIAM WITHAM, Skowhegan, Maine, term expires 1954

Home Improvement Committee

LLOYD GOWER, term expires 1953
LELAND JEWELL, term expires 1954
CARLTON L. WENTWORTH, term expires 1955

Town Attorney—ERNEST BUTLER

Sexton—FULLER CROCKER

Auditor—State Department of Audit

1952 Valuation and Assessment . . .

	Land	Buildings	Real Est.	Personal
Resident	$ 101,135	$ 121,715	$ 222,850	$ 39,418
Non-Resident	33,185	49,625	82,810	1,995
	$ 134,320	$ 171,340	$ 305,660	$ 41,413

Total Valuation ..... $ 347,963

1952 Commitment . . .

Town Appropriation	$27,243.00		
Overlay	317.46		
State Tax	2,836.79		
School District Tax	3,779.00		
County Tax	813.28		
		$34,989.53	
Less State Tax		2,836.79	
		$32,152.74	
Less 190 polls @ $3.00		570.00	
To be raised by property tax		$31,582.74	
Tax rate—91 mills			
190 polls @ $3.00		570.00	
Total Commitment			$32,152.74
Supplemental			42.29
Total charged to Collector			$32,195.03

Warrant for Annual Town Meeting . . .

To: BERTRAM NELSON, Constable of the Town of Canaan, County of Somerset,

Greeting:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town of Canaan qualified to vote in town affairs, to meet at the Town Hall in said town on the second day of March, A. D. 1953 at ten o'clock in the forenoon, to act on the following articles, to wit:

Art. 1. To elect a Moderator to preside at said meeting.

Art. 2. To attend to the reports of the several town officers, and take such action thereon as may be desired.

Art. 3. To see what the town will vote to pay the following for the ensuing year: Town Clerk, Town Treasurer, Selectmen, and School Committee.

Art. 4. To elect a Town Clerk, Town Treasurer, Selectmen, Assessors, Overseers of the Poor, and all other officers required by law to be chosen at this time.

Art. 5. To see what the town will vote to pay the Road Commissioner, men, and equipment per hour.

Art. 6. To see if the town will vote to elect a Road Commissioner, and to elect said commissioner if the town so votes.

Art. 7. To see if the town will vote to adopt the following method for the collection of taxes for the year of 1953.

a. Two percent discount on real and personal property taxes paid on or before July 5, 1953.

b. All taxes to be due and payable upon presentation of tax bill.

c. The collector must settle with the town to within $1,500.00 of the commitment on Feb. 15th, 1954 or forfeit his commission for collecting.

d. The collector must settle in full on Feb. 15th, 1955.

Art. 8. To see if the town will vote to appropriate the sum of $200.00 to cooperate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust in accordance with the Revised Statutes, Chapter 32, Section 54.

Art. 9. To see if the town will vote to authorize the Selectmen to procure temporary loans in anticipation of taxes for the purpose of paying indebtedness of the town. Such notes to be paid during the current municipal year out of money raised during the current municipal year by taxes.

Art. 10. To see if the town will vote to authorize the Selectmen on behalf of the town to sell and dispose of any real estate acquired by the town for non-payment of taxes thereon, on such terms as they may deem advisable, and to execute quit-claim deeds without covenant for such property.

Art. 11. To see if the town will vote to raise and appropriate the sum of $25.00 to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages, and attractions of the State of Maine in accordance with the provisions of Chapter 80, Section 95 of the Revised Statutes of Maine.

Art. 12. To see what sum of money the town will vote to raise for Current Expenses for the ensuing year.

Art. 13. To see what sum of money the town will vote to raise for Town Officers' Salaries for the ensuing year.

Art. 14. To see what sum of money the town will vote to raise for providing bonds for the Treasurer, Tax Collector, Excise Tax Collector, and Road Commissioner.

Art. 15. To see what sum of money the town will vote to raise for the Care of Fire Engine and the purchase of new equipment for the ensuing year.

Art. 16. To see what sum of money the town will vote to raise for lighting of streets for the ensuing year.

Art. 17. To see if the town will vote to authorize the Selectmen to use all of the automobile excise tax for the repair of roads and bridges.

Art. 18. To see what sum of money the town will vote to raise for the repair of Roads and Bridges (in addition to the excise tax money if so voted) for the ensuing year.

Art. 19. To see what sum of money the town will vote to raise to cut Grass and Bushes beside the improved gravel roads in town.

Art. 20. To see what sum of money the town will vote to raise for the Breaking of Roads when obstructed by snow for the ensuing year.

Art. 21. To see what sum of money the town will vote to raise for the repair and maintenance of the two Town Trucks and Snowplows for the ensuing year.

Art. 22. To see what sum of money the town will vote or raise for the maintenance of improved Third Class Roads for the ensuing year.

Art. 23. To see if the town will vote to raise two units ($1,066.00) for State Aid Construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Section 25 and 29, Chapter 20 of the Revised Statutes of 1944, as amended.

Art. 24. To see what sum of money the town will vote to raise for the maintenance of Special Resolve roads.

Art. 25. To see what sum of money the town will vote to raise for the Cutting of Bushes beside unimproved town roads.

Art. 26. To see what sum of money the town will vote to raise for the Support of Town Poor for the ensuing year.

Art. 27. To see what sum of money the town will vote to raise for the Care of Dependent Children (A. D. C.) for the ensuing year.

Art. 28. To see what sum of money the town will vote to raise for School Maintenance including teachers' salaries, janitors' salaries, fuel, conveyance, textbooks, supplies, and high school tuition.

Art. 29. To see what sum of money the town will vote to raise for School Repairs for the ensuing year.

Art. 30. To see what sum of money the town will vote to raise to pay for labor and maintenance on the School Hot Lunch Program.

Art. 31. To see what sum of money the town will vote to raise for the support of Library.

Art. 32. To see what sum of money the town will vote to raise for the General Care of Cemeteries for the ensuing year.

Art. 33. To see what sum of money the town will vote to raise for Memorial Day.

Art. 34. To see if the town will vote to raise the sum of $50.00 for Public Health Nursing in Canaan. Said sum to be expended by the State Bureau of Health, for local service.

Art. 35. To see if the town will vote to raise $15.00 to be expended for material for the inoculation of all preschool children, and booster doses for preschool children that have already been inoculated.

Art. 36. To see what sum of money the town will vote to raise to pay as Interest on Temporary Loans.

Art. 37. To see if the town will vote to raise the sum of $250.00 to repair Easy Street.

Art. 38. To see what sum of money the town will vote to raise to pay for Gravel to be used on the Town Road Improvement project.

Art. 39. To see what sum of money the town will vote to raise for Civil Defense.

Art. 40. To see what sum of money the town will vote to raise to repair the road from Ernest Jacobs' to Frank Strout's.

Art. 41. To see what sum of money the town will vote to raise to repair the Old Road from Selden Fitzgerald's to the Hinckley Road.

Art. 42. To see if the town will vote to come under the Bridge Act with the State of Maine for the construction of Nickerson Bridge (so-called).

Art. 43. To see if the town will vote to authorize the Selectmen and Road Commissioner to purchase a Grader.

Art. 44. To see what sum of money the town will vote to raise to purchase a grader.

Art. 45. To see if the town will vote to authorize the Selectmen to purchase land to be used as a Town Dump.

Art. 46. To see what sum of money the town will vote to raise to purchase land to be used as a Town Dump.

The Selectmen hereby give notice that they will be in session at the Town Hall on the day of said meeting, from nine until ten o'clock in the forenoon for the purpose of correcting the list of voters.

Given under our hand and seal this 15th day of February, A. D. 1953.

(signed) BLIN O. STRICKLAND

WALTER F. CROMMETT

ROBERT EMERSON

COMMENTS . . .

CEMETERIES

An encouraging interest has been shown in the care of the cemeteries this year. Not only has the Sexton done a commendable job, but several local persons and some out-of-town persons have given time and money to improve the looks of the private cemetery. Mrs. Lillian Purinton of Skowhegan furnished paint and equipment to paint the iron fence enclosing the yard. Mr. and Mrs. Fuller Crocker, Merton Holt, and Harold Burrill each gave half a day's work painting the fence. Harry Harris solicited $45.00 from people here and away to see the work completed. It is hoped that this interest will continue and spread.

Summary of Unexpended Balances and Overdrafts . . .

	Appropriation	Overdraft	Unexpended Balance
Current Expenses	$ 600.00	$ 208.19	$
Officers' Salaries	1,750.00	16.45	
Officers' Bonds	35.00		12.50
Fire Department	1,000.00		71.63
Street Lights	210.00		2.40
Civil Defense	100.00		96.00
Inoculation material	15.00		9.51
Public Health Nurse	50.00		
Town Truck	1,500.00	498.56	
Snow Removal	3,000.00		627.34
Retar Easy Street	250.00	64.33	
Third Class Maintenance	500.00		55.50
Cut. Grass & Bushes Improved Roads	150.00		
Cut. Bushes Unimproved Roads	100.00	27.68	
Special Resolve Maintenance	50.00		3.16
Gravel for T. R. I. F. Project	125.00	25.40	
State Aid Construction	1,066.00		
Repair Frank Strout Road	400.00	69.41	
Repair Lake George Road	300.00	19.69	
Repair Wilbur Tuttle Road	500.00	55.77	
Town Poor	1,000.00		171.59
Aid to Dependent Children	700.00		176.20
School Hot Lunch Program	400.00		47.85
School Maintenance	12,617.00		841.26
School Repairs	300.00		107.37
Support of Library	150.00		31.07
Care of Cemeteries	200.00		6.99
Interest	100.00	25.28	
County Tax	813.28		
Canaan School District	3,779.00		
Memorial Day	75.00		.10
Totals	$31,835.28	$ 1,010.70	$ 2,222.31
Roads and Bridges	$ 3,819.58		$ 330.48

TREASURER'S REPORT . . .

By cash on hand	$ 4,214.67
By cash received:	
Carlton Wentworth, excise tax	3,819.31
Carlton Wentworth, accounts rec.	.27
Town of Hartland, poor	111.14
First National Bank, temporary loans	10,000.00
Town Clerk, dog licenses	139.50
Orris Hewett, sale of hay scales	20.00
U. S. Treas., int. on cem. trust fund	75.00
Fred Dow, use of fire engine	10.00
Leon Buker, cemetery lot	10.00
Claude Bordeau, sale of shed	30.00
Cecil Lancaster, use of fire engine	5.00
Malcolm Burrill, use of fire engine	2.00
Clair Bradstreet, cemetery lot	10.00
Edna D. Taylor, poor	35.00
Town of Clinton, fire dept.	10.00
Skowhegan Savings Bank, int. on cemtery trust fund	248.70
Edith Maxwell Thornquist Est., cemetery trust fund	300.00
Edith Maxwell Thornquist Est., Canaan Library	100.00
Edith Maxwell Thornquist Est., Union Church	200.00
Depositors Trust Co., trustees of S. F. Hubbard fund	262.92
Lewis Powers heirs, 1951 tax lien and costs	90.40
Ivan Staples, 1951 tax lien and costs	11.02
Charles Kelley and Maynard Pelletier, 1951 tax lien and costs	24.20
Vernon Perkins, 1951 tax lien & costs	83.79
John and William Copeland, 1951 tax lien and costs	35.75
Carlisle and Julia, 1949 tax lien and costs	35.98
George W. Stearns, tax lien on Boyd property	100.00
Harry Cyr, 1950 tax lien and costs	47.58

Teacher's Retirement fund	362.51	
Withholding tax	527.70	
Fuller Crocker, wood	8.00	
State:		
Poor	1,317.30	
Snow removal	1,857.50	
Aid to forest fires	19.50	
Library stipend	12.97	
Bank stock	26.52	
Town road improvement	1,455.58	
State school fund	9,729.00	
R. R. and tel. tax	1.98	
Dog license refund	15.53	
Tuition, Barbara Collins	18.98	
Clarence Hilton, col. 1951 taxes	911.00	
Clarence Hilton, col. 1951 abatements	13.00	
Clarence Hilton, col. 1952 taxes	30,761.71	
Clarence Hilton, col. 1952 discount	197.07	
Clarence Hilton, col. 1952 abatements	165.23	
		$67,433.31
To cash paid, 51 warrants		61,695.36
Cash on hand, February 16, 1953		$ 5,737.95

ELSIE L. SALSBURY,

Treasurer

GENERAL GOVERNMENT . . .

CURRENT EXPENSES

Appropriation	$ 600.00	
Misc. Receipts (see Treas. report)	94.03	
Total available		$ 694.03

Expenditures

Supplies	$ 159.92	
Town Hall	41.33	
Bank Charge	31.83	
Town Reports	228.15	
Audit	276.78	
Cost for Tax Liens	52.80	
List of Recorded Deeds	29.00	
Damages to Property	18.33	
Insurance	64.08	
		$ 902.22
Overdraft		$ 208.19

OFFICERS' SALARIES

Appropriation		$ 1,750.00

Expenditures

Carl Wentworth, excise tax collector	$ 114.57
Arland Smith, ballot clerk	9.00
Esther Bean, ballot clerk	9.00
Clarence Hilton, dog constable	10.00
Robert Hamilton, attendance officer	15.00
Clarence Hilton, moderator	3.00
Ernest Butler, town attorney	10.00
Wm. Springer, school superintendent	310.64
Ploomia Jewell, school committee	15.00
Selden Fitzgerald, school committee	15.00
Dr. Marion Strickland, school committee	15.00
Elsie Salsbury, town clerk and treasurer	125.00
Blin Strickland, selectman	600.00
Walter Crommett, selectman	100.00

Robert Emerson, selectman	100.00	
Clarence Hilton, 1951 tax collector	5.65	
Clarence Hilton, 1952 tax collector	309.59	
		$ 1,766.45
Overdraft		$ 16.45

OFFICERS' BONDS

Appropriation	$ 35.00
Expended	22.50
Unexpended balance	$ 12.50

SPECIAL ASSESSMENTS

County tax	$ 813.28	
Canaan School District	3,779.00	
Dog licenses	139.50	
Overlay	317.46	
Total		$ 5,049.24
Paid		$ 5,049.24

STREET LIGHTS

Appropriation	$ 210.00
Paid	207.60
Unexpended balance	$ 2.40

FIRE DEPARTMENT

Appropriation	$ 1,000.00	
Receipts for use of equipment	46.50	
		$ 1,046.00
Expenditures		974.87
Unexpended balance		$ 71.63

INOCULATION OF CHILDREN

Appropriation		$ 15.00
Expenditures		5.41
Unexpended balance		$ 9.51

PUBLIC HEALTH NURSE

Appropriation		$ 50.00
Paid State Treasurer		$ 50.00

MEMORIAL DAY

Appropriation		$ 75.00
Expenditures		74.90
Unexpended balance		$ .10

CARE OF CEMETERIES—GENERAL

Appropriation	$ 200.00	
Misc. receipts	28.00	
		$ 228.00
Expenditures		221.01
Unexpended balance		$ 6.99

CIVIL DEFENSE

Appropriation		$ 100.00
Expended		4.00
Unexpended balance		$ 96.00

WAR BOND INTEREST—CEMETERY TRUST FUNDS

February 15, 1953 balance	$ 150.29	
Received	75.00	
		$ 225.29
Expended		88.00
Balance		$ 137.29

CEMETERY TRUST FUNDS SAVINGS ACCOUNT

Expended (from interest) on lots	$ 160.70

CEMETERY TRUST FUNDS FOR PERPETUAL CARE

Skowhegan Savings Bank	$ 300.00

PRESCOTT FREE LIBRARY

Town appropriations	$ 150.00	
State Stipend	12.97	
Thornquist Estate	100.00	
		$ 262.97
Expended		231.90
Balance		$ 31.07

INTEREST

Appropriation	$ 100.00
Expended	125.28
Overdraft	$ 25.28

TEMPORARY LOANS

Received	$10,000.00
Paid	$10,000.00

HUBBARD FUND—VILLAGE IMPROVEMENT

February 15, 1952 balance		$ 145.85
Hubbard Fund for 1952		39.03
Interest		3.49
Total available		$ 188.37

HUBBARD FUND—HOME IMPROVEMENT

Cash received		$ 33.89
Prizes		
First—Harold Foster	$ 16.94	
Second—John Thornton	10.14	
Third—Donald Sanders	6.81	
		$ 33.89

HUBBARD FUND—Care of Village Cemeteries

Overdraft 1951-52	$ 40.35	
Expenditures	104.92	
		$ 145.27
Cash receipts		117.09
Overdraft (forward)		$ 28.18

HUBBARD FUND—Books for Library

Cash received	$ 72.91
Paid Prescott Library	$ 72.91

TOWN OF CANAAN—POOR

Appropriation	$ 1,000.00

Expenditures

Case No. 1	$ 138.46
Case No. 2	228.52

Case No. 3	270.36	
Case No. 4	163.42	
Case No. 5	26.18	
Transients	1.47	
		$ 828.41
Unexpended balance		$ 171.59

STATE POOR

Received from State	$ 1,317.30
Expended	$ 974.68

AID TO DEPENDENT CHILDREN

Appropriation		$ 700.00
Case No. 1	$ 186.30	
Case No. 2	233.82	
Case No. 3	103.68	
Expended		$ 523.80
Unexpended balance		$ 176.20

FRANK STROUT ROAD REPAIR

Appropriation	$ 400.00
Expended	469.41
Overdraft	$ 69.41

LAKE GEORGE ROAD REPAIR

Appropriation	$ 300.00
Expended	319.69
Overdraft	$ 19.69

WILBUR TUTTLE ROAD

Appropriation		$ 500.00
Expended		555.77
Overdraft		$ 55.77

TOWN ROAD IMPROVEMENT

Expended		$ 1,506.86
Received from State	$ 1,455.58	
Town appropriation (for gravel)	125.00	
		$ 1,580.58
Town overdraft		$ 25.40
State unexpended balance		$ 99.12

TOWN TRUCKS AND SNOWPLOWS

Appropriation		$ 1,500.00
Expended		1,998.56
Overdraft		$ 498.56

SNOW REMOVAL

Town appropriation	$ 3,000.00	
Received from State	1,857.50	
Total available		$ 4,857.50
Expended:		
Sanding ice	$ 1,219.41	
Snow removal	2,730.15	
Snow fence	279.60	
		$ 4,230.16
Unexpended balance		$ 627.34

CUTTING BUSHES—UNIMPROVED ROADS

Appropriation	$ 100.00
Expended	127.68
Overdraft	$ 27.68

CUTTING GRASS AND BUSHES—IMPROVED ROADS

Appropriation	$ 150.00
Expended	$ 150.00

THIRD CLASS MAINTENANCE

Appropriation	$ 500.00
Expended	444.50
Unexpended balance	$ 55.50

SPECIAL RESOLVE MAINTENANCE

Appropriation	$ 50.00
Expended	46.84
Unexpended balance	$ 3.16

RE-TAR EASY STREET

Appropriation	$ 250.00
Paid State	314.33
Overdraft	$ 64.33

ROADS AND BRIDGES

Town appropriation, excise tax only	$ 3,819.58
Expended	3,489.10
Unexpended balance	$ 330.48

SCHOOL MAINTENANCE

Appropriation	$12,612.48	
Received from State	9,729.00	
Tuition for State Charge	18.98	
February 15, 1952 balance	1,791.78	
		$24,152.24
Expended		23,310.98
Unexpended balance		$ 841.26

SCHOOL REPAIRS

Town appropriation	$ 300.00
1951-52 overdraft	192.63
Unexpended balance	$ 107.37

MEDICAL INSPECTION

Appropriation	$ 4.52
Overdraft 1951-52	$ 4.52

SCHOOL HOT LUNCH PROGRAM

Appropriation	$ 400.00	
Balance 1951-52	56.00	
		$ 456.00
Expended		408.15
Unexpended balance		$ 47.85

1951 TAXES — CLARENCE HILTON, Collector

Commission, 10 Mills

February 15, 1952, balance		$ 924.00
Liens	$ 346.00	
Abatements	13.00	
Cash	565.00	
		$ 924.00

1951-52 TAX LIENS

Recorded May 26, 1952 — Expire November 26, 1953

Received (liens and cost):		
Lewis Powers, heirs	$ 90.40	
Ivan Staples	11.02	
Veterans' Adm.	24.20	
John and Wm. Copeland	35.75	
Vernon Perkins	83.79	
Total received		$ 245.16
Remaining Liens:		
Carlton Ames	$ 18.00	
Elden Belmain	10.00	
Edna Cain	5.00	
Harry Cyr	40.00	
Perley King	2.50	
Raymond Lombard	30.00	
Blanche Ogden	20.00	
		$ 125.50

TAX ACQUIRED PROPERTY

Carlton Ames	$ 29.70	
Elden Belmain	9.90	
		$ 39.60

1952 TAXES — CLARENCE HILTON, Collector

Commission, 10 Mills

Property Tax	$31,582.74	
190 polls @ $3.00	570.00	
Supplemental tax	42.29	
Total charged to Collector		$32,195.03
Paid Town Treasurer (includ. abatements and discounts)		31,124.01
Balance due town		$ 1,071.02

WITHHOLDING TAX

Balance forward	$ 52.85
Received Mar. 7, 1952 to Dec. 31, 1952	436.25
Paid Collector of Internal Revenue	$ 489.10
Received Jan. 1, 1953 to Feb. 16, 1953	$ 91.45
Balance forward	$ 91.45

EXCISE TAX

Received	$ 3,819.58
Transferred to Roads and Bridges	$ 3,819.58

TEACHERS' RETIREMENT

February 15, 1952 balance	$ 72.81	
Received	362.54	
		$ 435.32
Paid		358.65
Balance forward		$ 76.67

Respectfully submitted,

BLIN O. STRICKLAND

WALTER F. CROMMETT

ROBERT EMERSON

Selectmen of Canaan

Tax Collector's Report, 1952 . . .

CLARENCE P. HILTON, Collector

Commission for Collecting, 10 Mills

Commitment	$32,152.74	
Supplemental Taxes	42.29	
Total charged to Collector		$32,195.03
Paid to Town Treasurer in taxes		31,124.01
Balance due town		$ 1,071.02

DELINQUENT TAXES

Resident

Harry Cyr	$ 39.40	
Theo Chadbourne	3.00	
Willard Richardson	199.29	
Robert Gagnon	182.91	
Eva Holt, heirs	27.30	
Crendall Holt	44.13	
Charles Hilton	4.55	
Jesse Holt, Sr.	3.91	
Paul Lavie	3.00	
Raymond Lavoie	3.00	
Willard Miller	54.15	
Blanche Ogden	7.85	
Vernon and Leora Perkins	69.16	
Edward Ramsdell, heirs	48.69	
Arnold Ramsdell, Jr.	7.28	
Omer Strickland	87.39	
Bernard Salsbury	18.20	
Harry Smith	16.65	
		$ 819.86

Non-Residents

Elden Belmain	$ 9.10
Edna Cain	4.55
John and William Copeland	27.30

Harry Elliott and Homer Hamlin	13.65	
Thomas Fox, heirs	13.65	
Verdell and Doris Hughes	91.00	
Howard S. Hopkins	4.55	
Perley King	2.27	
Harold Kitchfield	13.65	
Leslie E. Sawtelle	5.46	
Ambrose Wintle	75.07	
		$ 250.25

ABATEMENTS

Louis York, tractor	$ 4.55	
Ruby Lyons, overvalued	9.10	
Jesse Herrin, heirs, did not own property	4.55	
Fannie Corson	32.76	
Guy Booker, over-valued	15.92	
Margaret Ellen Weeks	77.35	
Frank Berryman, paid in Skowhegan	3.00	
Wendall Ramsdell, in service	3.00	
Homer Salsbury, not 21	3.00	
Arnold Ramsdell, Jr., D. V.	3.00	
Raymond Lombard, D. V.	3.00	
Gardiner Bowley	3.00	
Woodman Tozier, paid elsewhere	3.00	
		$ 165.23

SUPPLEMENTAL, 1952

George Nelson	$ 2.28	
Donald Sanders	3.00	
Welby Murray	3.00	
Carl Salsbury	3.00	
Roland Cook	3.00	
Clyde Williams	3.00	
Roger Woodard	3.00	
Raymond Duplissa	3.00	
Granville Green	3.00	
Harold Leavens	.91	
Charles Jewell	9.10	
Louis Woodworth	3.00	
Augene Noyes	3.00	
		$ 42.29

1951 TAXES

CLARENCE P. HILTON, Collector

Commission, 10 Mills on a Dollar

February 16, 1952, balance		$ 924.00
Total Credits	$ 814.00	
Cash	110.00	
		$ 924.00

TAX LIENS

Carleton Ames	$ 18.00	
Elden Belmain	10.00	
Edna Cain	5.00	
Harry Cyr	40.00	
John and Wm. Copeland	31.00*	
Perley King	2.50	
Chas. Kelley and Maynard Pelletier	20.00*	
Raymond Lombard	30.00	
Blanche Ogden	20.00	
Lewis Powers, heirs	87.00*	
Leora and Vernon Perkins	75.00*	
Ivan Staples	7.50*	
		$ 346.00

* Paid

ABATEMENTS

Herbert Wilson, paid in New Sharon	$ 3.00	
George Sandy, not taxable	6.00	
Robert White	4.00	
		$ 13.00

Public Health Nurse Report . . .

Annual Report for Canaan
January 1 to December 31, 1952
Division of Public Health Nursing

There is still a question in many communities as to the role of the public health nurse. The public health nurse cannot and does not wish to take the place of the family physician. She does not diagnose nor prescribe. She does not take children from their homes nor place them in other homes.

The purpose of her visits is to encourage good health practices through health supervision and guidance. She visits the schools to help the teachers with their health problems, and acts as a liaison between the home and the school.

An interested group in town sponsored three Child Health Conferences during the summer months. There was a total attendance of 41 which averages well with previous years. Nine children completed their immunizations and three were vaccinated against smallpox.

Orthopedic, Pediatric and Cardiac clinics, conducted by the State Department of Health and Welfare were attended by children in your town. Hard of Hearing, Speech, and Mental Hygiene clinics have also been available. Regional x-ray clinics and the services of the State Sanatorium were available to those referred for diagnosis, x-ray or medical care.

Your nurse wishes to thank all those who have helped to promote health services.

Respectfully submitted,

LOUISE SKELTON,

Public Health Nurse

Financial Report of Canaan School District . . .

Receipts

Feb. 15, 1952—Cash on hand	$ 544.74	
Sept. 6, 1952—From Town of Canaan	3,779.00	
		$ 4,323.74

Expenditures

Bank, Bonds No. 5 and 6	$ 2,000.00	
Bank, interest	935.00	
Bank, service charge	.30	
Fire insurance	494.16	
Repairs on ceilings	50.63	
Express	.98	
Repairs on motors	17.50	
Labor painting building and repairing roof	203.25	
Paint and supplies	145.00	
Cash in bank, Feb. 15, 1953	476.92	
		$ 4,323.74
Unpaid balance, paint		$ 184.35

Respectfully submitted,

HARRY JEWELL, President

HARRY MILLER, Clerk

ALBERT HOLT, Treasurer

Prescott Free Public Library . . .

Report as of February 15, 1953

GENERAL ACCOUNT

Receipts

Cash on hand, Feb. 15, 1952	$ 74.36	
Food sale	25.16	
Addie L. Nason fund	100.00	
Interest from bank	.64	
Sale of stove	30.00	
Depositors Trust Co.	41.83	
Book fines	13.50	
		$ 285.49

Expenditures

Insurance on books	$ 8.65	
Labor on oil burner	3.50	
Waterville Sentinel	2.55	
Carl Marr, 5 screens and 1 door	16.00	
Holts General Store, varnish	.77	
Abbott Estes, labor and material	3.82	
Insurance on building	11.00	
Moore-Cottrell, magazines	37.20	
C. Wentworth, stove	35.00	
		118.49
Unexpended balance		$ 167.00

STATE STIPEND

Receipts Town of Canaan	$ 12.97
Paid for non-fiction books	$ 12.97

SAMUEL F. HUBBARD FUND

Unexpended balance, Feb. 15, 1952	$ 155.24	
Town of Canaan	72.91	
		$ 228.15
Expended		115.09
Unexpended balance		$ 113.06

EDITH MAXWELL THORNQUIST FUND

Received ..... $ 100.00

ELSIE L. SALSBURY,

Treasurer

Report of Superintendent of Schools . . .

To the Superintending School Committee
and Citizens of Canaan:

I herewith submit my annual report as superintendent of the public schools of Canaan.

From the standpoint of teacher turnover it is gratifying and encouraging to report that Canaan has retained its splendid staff of teachers intact. Due to the continued shortage of teachers, several towns in the state did not reopen their school on schedule last fall failing to obtain certified teachers to fill vacancies. Some towns were compelled to either double the teaching loads or employ permit teachers with limited qualifications in order to reopen. The State Department of Education issues teaching permits only when it has proved impossible to secure certified teachers. Consequently, when this situation exists the town is penalized in as much as the state does not pay full subsidy on permit teachers. In the light of these facts, Canaan has been fortunate in retaining an efficient school personnel.

There is every indication that the demand for teachers will far exceed the supply for some time to come, particularly on the elementary level. The Maine Teachers' Association has made a study of the salaries paid teachers in Maine as compared to those in other states. The study discloses that Maine ranks 39th on the list of the forty-eight states; the remaining states having a low salary range being the far southern states with a large negro population. In order to induce a greater number of our able young people to enter teacher training institutions, and to retain more of our highly qualified teachers in the state, the Maine Teachers' Association has introduced a bill in this session of the legislature which would increase the minimum salaries of teachers based on training and experience. This bill provides for a substantial increase over the minimum salary law currenty in force.

A large number of the textbooks used in the middle and upper grades were outmoded and in poor condition needing replacement. New arithmetic texts were purchased for grades from five to eight inclusive, new grammar texts for the seventh and eighth grades, and spellers for grades three, four, and seven. It is hoped that the social studies program may be improved next year by providing suitable texts and materials. It would be advisable to purchase a strip film projector for the school.

This is a small machine that could be used advantageously on all grade levels by the teachers. Their programs could be made more meaningful to the pupils by the use of visual aids.

The school was furnished with a science kit to be used in the upper grades. This is a compact unit utilized by the teacher in demonstrating simple experiments in chemistry and physics. Such equipment enriches the science program in a school where there are no laboratory facilities.

Disinfectant distributors have been installed in the toilets and urinals. The disinfectant kills harmful bacteria and eliminates unpleasant odors. The machines are serviced periodically by a representative from the company. A modess vendor was purchased for the convenience of the girls.

The school has purchased swings and teeters for the pupils with money realized from various fund-raising projects. This equipment will be installed in the spring when the ground becomes free of frost. It is hoped that playground equipment which will be adaptable to older children may be purchased later if funds permit. The value derived from a playground properly equipped and supervised can not be over emphasized.

The school is at present using the flagpole which is on the ball diamond. However, this is some distance from the schoolhouse and it would be much more appropriate for the school to have its own flagpole in front of the building.

The school lunch continues to serve a definite need in the community. Under the management of Mrs. Crystal Williams this intregal part of the school program is being executed with efficiency. The support of the town and the interest manifested by the parents have been appreciated.

The school committee has carefully considered each item in the budget for the ensuing fiscal year and has recommended that the sum of $14,197 be appropriated for school maintenance; $450 for school lunch; and $200 for repairs, making a total of $14,847 for all school purposes.

In closing I wish to acknowledge the ready cooperation of the members of the school committee at all times. The fine support of the teachers, parents, and citizens generally has contributed greatly to the success attained in the school.

Respectfully submitted,

WILLIAM G. SPRINGER,
Superintendent

School Financial Report . . .

FINANCIAL STATEMENT

Receipts

Raised by vote of Town:		
For School Maintenance including instruction, fuel, janitor, conveyance, textbooks, supplies and high school tuition	$12,612.48	
Medical Inspection	4.52	
School Lunch	400.00	
Repairs	300.00	
		$13,317.00
Received from:		
State subsidy	$ 9,729.00	
State Health & Welfare Dept.	18.98	
School maintenance balance 1951-2	1,791.78	
School lunch balance 1951-2	56.00	
		11,595.76
		$24,912.76

Expenditures

School Maintenance:		
Teachers	$ 7,405.40	
Fuel	787.61	
Janitor	873.50	
Conveyance	5,079.11	
Textbooks	567.15	
Supplies	986.67	
High School Tuition	7,611.54	
		$23,310.98
Medical Inspection—overdraft 1951-2		4.52
School lunch		408.15
Repairs—overdraft 1951-2		192.63
		$23,916.28
Unexpended in all accounts		$ 996.48

SCHOOL MAINTENANCE ACCOUNT

Receipts

Town appropriation for School Maintenance including instruction, fuel, janitor, conveyance, textbooks, supplies, and high school tuition	$12,612.48	
Balance 1951-2	1,791.78	
State subsidy	9,729.00	
State Dept. of Health & Welfare	18.98	
		$24,152.24

Expenditures

Teachers:		
Clyde Williams	$ 2,263.94	
Abbie Gerald	1,663.82	
Hazel Salsbury	1,663.82	
Florence Herrin	1,663.82	
Pittsfield School Dept.	150.00	
		$ 7,405.40
Fuel:		
Staples Oil Co.	$ 351.67	
Somerset Oil Co.	428.09	
Pyrofax Gas Service	7.85	
		$ 787.61
Janitor:		
Frank Drost	$ 430.00	
Alice Drost	430.00	
Leon Richardson	13.50	
		$ 873.50
Conveyance:		
Carl Strickland	$ 1,080.00	
Harry Sanders	1,080.00	
Lloyd Gower	1,080.00	
Kenneth Herrin	1,080.00	
Laurence Judkins	540.00	
Miles Carpenter Co.	219.11	
		$ 5,079.11

Textbooks:

Macmillan Company	$ 18.47	
Ginn and Company	31.76	
Dental Digest, Inc.	6.00	
McCormick-Mathers Pub. Co.	9.26	
Beckley-Cardy Co.	17.86	
C. S. Hammond Co.	45.85	
World Book Co.	133.92	
Doubleday & Co.	10.00	
Clyde Williams	2.50	
Scott, Foresman & Co.	92.08	
Webster Publishing Co.	17.08	
Fred L. Tower Co.	12.80	
Silver Burdett Co.	71.55	
Laidlaw Brothers	76.68	
California Test Bureau	5.24	
Allyn & Bacon	16.10	
		$ 567.15

Supplies:

Cascade Paper Co.	$ 91.99	
Central Me. Power Co.	206.06	
M. F. Bragdon Paint Co.	52.05	
Science Kit	37.35	
New England Tel. & Tel. Co.	52.65	
J. L. Hammett Co.	81.28	
Herbert L. Palmer	187.58	
Red Comet, Inc.	9.95	
West Disinfecting Co.	9.29	
Loring, Short & Harmon	16.82	
Clyde Williams	3.17	
Rand McNally & Co.	76.26	
William Springer	.86	
Rochester Germicide Co.	85.73	
Pittsfield School Department	38.17	
Denoyer-Geppert Co.	12.79	
Treasurer of State of Maine	3.35	
Pioneer Mfg. Co.	10.80	
Macmillan Company	3.32	
Pittsfield Advertiser	3.53	
Milton Bradley Co.	3.67	
		$ 986.67

High School Tuition		
Hartland Academy	$ 243.04	
Skowhegan School Department	6,481.64	
Clinton School Department	448.99	
Good Will Home Association	183.08	
Fairfield School Department	264.79	
		$ 7,611.54
Total Expenditures—School Maintenance		$23,310.98
Unexpended		$ 841.26

MEDICAL INSPECTION

Receipts

Town appropriation	$ 4.52

Expenditures

Overdraft 1951-52	$ 4.52

SCHOOL LUNCH

Receipts

Town appropriation	$ 400.00	
Balance 1951-52	56.00	
		$ 456.00

Expenditures

Lillian Goodridge	$ 137.50	
Ethel Brawn	200.00	
Pyrofax Gas Service	70.65	
		$ 408.15
Unexpended		$ 47.85

REPAIRS

Receipts

Town appropriation	$ 300.00

Expenditures

Overdraft 1951-52	192.63
Unexpended	$ 107.37

SUMMARY OF ACCOUNTS

Items	Resources	Expend.	Balance
School Maintenance	$24,152.24	$23,310.98	$ 841.26
Medical Inspection	4.52	4.52	
School Lunch	456.00	408.15	47.85
Repairs	300.00	192.63	107.37
	$24,912.76	$23,916.28	$ 996.48

SCHOOL ENROLLMENT BY GRADES

January 1, 1953

Teacher	1	2	3	4	5	6	7	8	Total
Clyde Williams							18	12	30
Abbie Gerald					13	14			27
Hazel Salsbury			19	16					35
Florence Herrin	9	15							24
									116

ROSTER OF TEACHERS

Name	Preparation	Yrs. Exp.	Yrs. Pres. Pos.	Sal.
Clyde Williams	Farm. State Teachers Coll.	3	1	$2,300
Abbie Gerald	Farm. State Teachers Coll.	8	1	1,700
Hazel Salsbury	Farm. State Teachers Coll.	22	5	1,700
Florence Herrin	Farm. State Teachers Coll.	15	7	1,700

ESTIMATE OF SCHOOL BUDGET

For Year Ending February 15, 1954

	Expend. Yr. End. 2/15/53	Est. Expend. Yr. End. 2/15/54
School Maintenance:		
Teachers' salaries	$ 7,405.40	$ 7,950.00
Fuel	787.61	926.00
Janitor	873.50	890.00
Conveyance	5,079.11	5,520.00
Textbooks	567.15	500.00
Supplies	986.67	1,000.00
High School Tuition	7,611.54	9,637.00
	$23,310.98	$26,423.00
Estimated Resources for School Maint.		
Balance 1952-53	$ 841.26	
State subsidy	11,385.00	
		12,226.00
Necessary town appropriation for School Maintenance		$14,197.00
Necessary town appropriation for School Lunch		$ 450.00
Necessary town appropriation for Repairs		200.00
Total necessary town appropriation		$14,847.00

REPORT of AUDIT . . .

State of Maine
STATE DEPARTMENT OF AUDIT
Augusta

October 21, 1952

Board of Selectmen
Canaan
Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of the Town of Canaan have been audited for the fiscal year ended February 15, 1952.

The examination was made by Auditor C. G. Hawes in accordance with generally accepted auditing standards that pertain to municipal accounting. Audit analysis was on a basis consistent with that of the preceding year, and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled, with such exceptions as may be noted in the accompanying comments.

Exhibits and schedules incorporated in this report present the result of the financial operations of the Town for the period designated. Recommendations are also offered which are believed to be worthy of your consideration.

All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY,

State Auditor

FMB:bv

COMMENTS

TOWN OF CANAAN

February 16, 1951 to February 15, 1952

An audit of the books and records of the Town of Canaan has been completed for the municipal year ended February 15, 1952. The audit included an examination of the records maintained by the Selectmen, Assessors, Treasurer, Tax Collector, Excise Tax Collector and Town Clerk.

The result of the audit indicates that the following suggestions appear worthy of consideration by the Town Officials:

> The Tax Collector should deposit all collections in full with the Treasurer on the last day of each month in accordance with the provisions of Chapter 81, Section 105 of the Revised Statutes of 1944. Also, interest on delinquent tax payments should be collected in accordance with the vote of the townspeople.
>
> The Excise Tax Collector should maintain Tax Collectors' cash sheets and deposit all collections with the Treasurer at the end of each month.
>
> A review of the valuation records indicate the desirability of strengthening the descriptions of property.
>
> The provisions of Chapter 80, Section 103 of the Revised Statutes of 1944, as pertains to the acceptance of trust funds, should be followed.

The examination consisted of a review of cash transactions as well as an analysis of revenues and expenditures. The result of the year's operations showed that expenditures exceeded available funds by $1,561.19. Overdrafts were noted in various appropriation accounts, more particularly in highways and bridges account, totaling $1,134.61. Overdraft and unexpended balances are summarized as follows:

Overdrafts	$ 2,978.33
Unexpended Balances	1,417.14
Net Overdrafts	$ 1,561.19

The Department of Attorney General has advised that overdrafts

are not permitted by statute except in certain instances where emergencies arise in highway activities and then only to the extent of 15% of the appropriation.

A comparative statement of revenues and expenditures, (Exhibit B), disclosed that for the 1951 year, revenues increased over the previous year by $232.06. Expenditures for the same period increased by $308.96. The factors contributing to these differences are summarized as follows:

Increased Revenues		Increased Expenditures	
State of Maine	$ 1,153.68	Education	$ 2,693.92
Sup. Taxes	598.00	Library	1,177.82
Excise Taxes	381.25	Other Accts. (net)	(3,562.78)
Other Accts. (net)	(1,900.87)		
Net Increase	$ 232.06	Net Increase	$ 308.96

From the examination of the records of the Town Clerk it was ascertained that the transfer of excise tax monies to the roads and bridges account was authorized by vote of the townspeople.

At the year end the unappropriated surplus amounted to $4,535.75 or a net decrease of $1,031.97 as compared with the preceding year. The factors contributing to the decrease are summarized as follows:

Decrease:		
Excess of Expenditures over Available Funds		$ 1,561.19
Increase:		
State of Maine—1950 Charity	$ 247.38	
Reserve for Losses on Accounts Receivable Adjusted	281.81	
Overdeposit by Treasurer	.03	
Total Increase		529.22
Net Decrease		$ 1,031.97

Excise tax collections were verified by examination of the copies of the receipts retained by the Collector. The collections are summarized as follows:

Taxes Receivable (Sch. A-2)	873.00	1,158.69
Tax Liens (Sch. A-3)	138.60	142.64
Tax Acquired Prop. (Sch. A-4)	272.04	171.75
Total—General Fund	$ 6,282.34	$ 7,628.44

TRUST FUNDS

Assets		
Time Dep. (Sch. A-6)	$10,751.44	$ 7,781.59
Invest. (Sch. A-6) ..	3,210.00	3,210.00
Total—Trust Funds	$13,961.44	$10,991.59

GENERAL FUND

	Feb. 15, 1952	Feb. 15, 1951
Liabilities		
Accounts Payable (Schedule A-5)	$ 136.31	$ 178.28
Reserve		
Authorized Expenditures (Exhibit D)	1,610.28	1,882.44
Surplus		
Unappropriated (Exhibit C)	4,535.75	5,567.72
Total—General Fund	$ 6,282.34	$ 7,628.44

TRUST FUNDS

Liabilities		
Principals (Schedule A-6)	$12,410.00	$ 9,610.00
Unexpended Income (Schedule A-6)	1,551.44	1,381.59
Total—Total Funds	$13,961.44	$10,991.59

1951 Receipts No. 51 to 334	$ 2,931.64
1952 Receipts No. 1 to 25	288.23
Total Collections	3,219.87
Deposited with Treasurer	3,219.60
Due from Collector	$ .27

Scope of Audit

Count of cash was made and records were checked to determine the accuracy of recording cash transactions. The system of internal control was reviewed as pertained to the handling of cash and other matters of financial concern. Revenues and expenditures were examined by methods and to the extent deemed necessary. Letters of verification were utilized to determine the correctness of accounts receivable, tax and tax lien accounts. Trust fund transactions were reviewed and the time deposits and investments representing the funds were examined. Insurance policies and bond coverage were examined.

Included in this report are exhibits and schedules pertaining to the financial status of the Town. Audit procedures deemed necessary were followed in the development of these statements.

It is believed that the accompanying balance sheet and supporting statements fairly present the financial position of the Town at February 15, 1952, and the result of its operations for the year then ended.

Exhibit A

TOWN OF CANAAN

COMPARATIVE BALANCE SHEET

GENERAL FUND

	February 15, 1952		February 15, 1951	
Assets				
Cash in Bank		$ 4,214.67		$ 6,155.36
Accounts Receivable (Sch. A-1)	$ 895.17		$ 392.95	
Less — Reserve for Losses	111.14		392.95	
		784.03		0.00

TOWN OF CANAAN

Exhibit B

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES

Years Ended February 15, 1952, 1951, and 1950

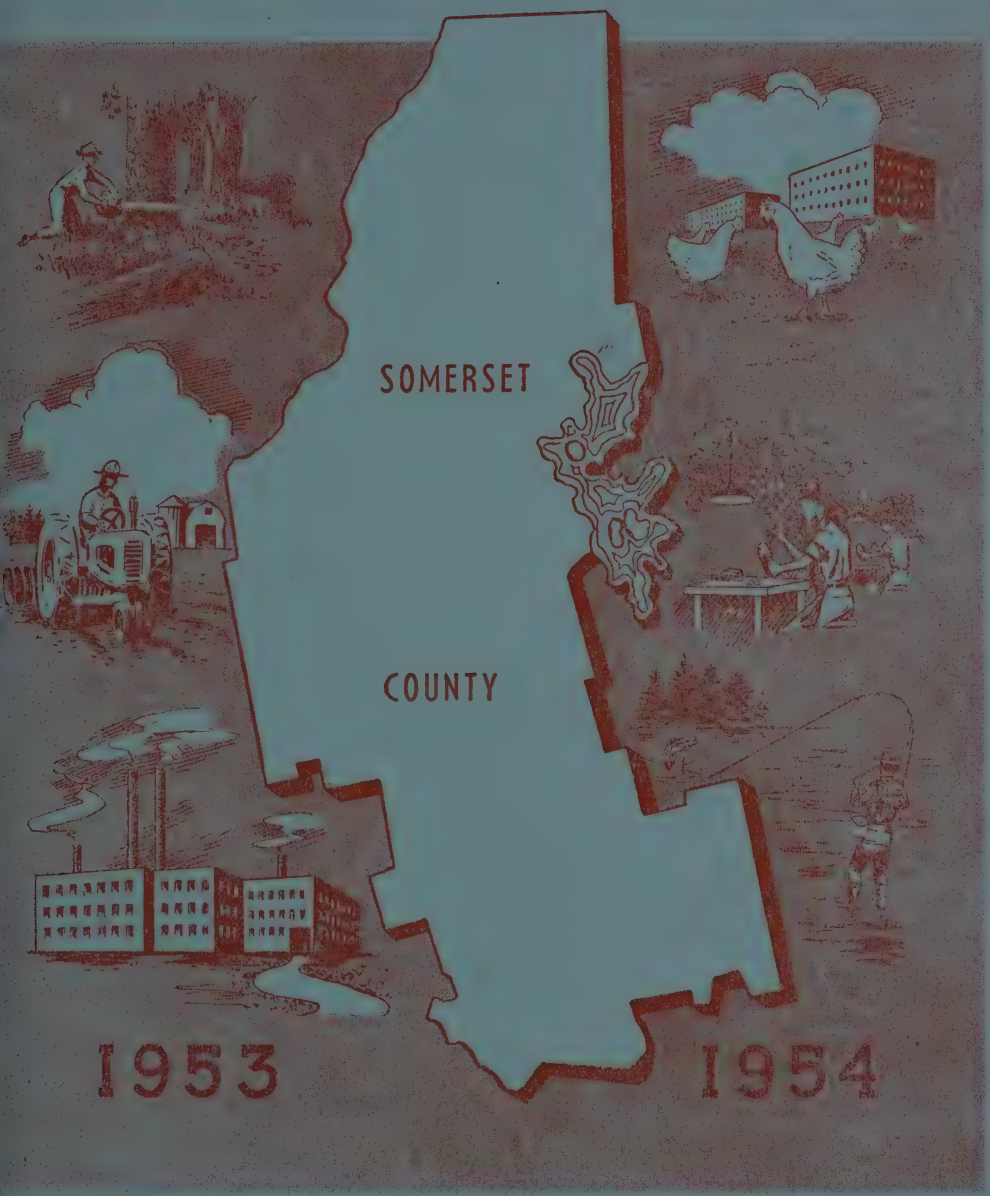
Revenues:	1952	1951	1950
Real, Personal and Poll Taxes	$32,929.50	$33,709.18	$31,039.02
Supplemental Taxes	631.00	33.00	84.00
Excise Taxes	3,219.87	2,838.62	3,040.16
State of Maine	15,294.18	14,140.50	13,903.54
Use of Fire Equipment	81.00	28.08	62.25
Charity Reimbursement		253.98	368.03
Hubbard Fund Income	253.62	274.83	234.47
Sales			8.00
Costs and Interest on Tax Liens	13.12	88.71	143.07
Town Poor Refunds			223.50
Interest on Trust Funds	263.62	385.50	229.71
Cemetery Perpetual Care Funds		400.00	
Gain on Sale of Tax Acquired Property		305.90	
Rentals	10.00		310.53
Tuition			60.00
Miscellaneous	23.35	74.73	82.49
Refunds	45.83		
Total Revenues	52,765.09	52,533.03	49,788.77

Add: Carrying Balances Expended	272.16					
Appropriations from Surplus			4,000.00			
	53,037.25		56,533.03		49,788.77	
Deduct:						
Rev. Applicable to Appropriation Car. Bal.			1,301.05		801.39	
Total Available Funds		$53,037.25		$55,231.98		$48,987.38
Expenditures:						
General Government	2,567.25		2,520.57		2,562.64	
Protection	1,208.92		3,066.82		1,084.82	
Health	50.43		50.00		68.32	
Highways and Bridges	15,157.86		16,327.97		12,476.47	
Charities	3,553.91		3,475.96		4,477.39	
Education	25,820.55		23,126.63		20,743.45	
Library	1,337.34		159.52		161.23	
Cemeteries	358.32		1,024.87		357.59	
Interest	352.00		396.28		415.75	
Special Assessments	3,650.07		3,465.38		3,465.38	
Unclassified	541.79		675.48		507.75	
Total Expenditures		54,598.44		54,289.48		46,320.79
Excess of Expend. over Avail. Funds		$ 1,561.19				
Excess of Avail. Funds over Expend.				$ 942.50		$ 2,666.59

Preserve This Report

A sufficient number of these reports have been printed to furnish every interested citizen with a copy. An effort has been made to get them into the hands of the voters in advance. It should be borne in mind that if copies are left at home there may not be a sufficient number at the hall to go around on town meeting day. This year or any year it is desirable for you to have a copy of the annual report as soon as issued. It is also important for you to preserve it and bring it with you town meeting day morning.

ANNUAL REPORT



CANAAN, Maine

Annual Municipal Report

OF THE TOWN OF

CANAAN

MAINE

Year Ending February 15

1954

THE SKOWHEGAN PRESS

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TOWN OFFICERS . . .

ELECTIVE OFFICERS

Moderator — CLARENCE HILTON

Town Clerk and Treasurer — ELSIE SALSBURY

Selectmen, Assessors, and Overseers of the Poor

BLIN O. STRICKLAND WALTER CROMMETT
ROBERT EMERSON

School Committee

PLOOMIA E. JEWELL, term expires 1954
SELDEN W. FITZGERALD, term expires 1955
CRYSTAL WILLIAMS, term expires 1956

Superintendent of Schools — WILLIAM G. SPRINGER

Road Commissioner — ARLAND SMITH

Collector of Taxes — CLARENCE HILTON

Constables

BERTRAM NELSON KENNETH HERRIN
DANIEL FISH

Fire Wardens

BERTRAM NELSON RAYMOND HUNT
LLOYD GOWER

Fire Inspector — BERTRAM NELSON

Fire Chief — ROBERT HAMILTON

Trustees Canaan School District

HARRY JEWELL, term expires 1954
ALBERT HOLT, term expires 1955
HARRY MILLER, term expires 1956

Sexton — FULLER CROCKER

APPOINTIVE OFFICERS — 1953-1954

Health Officer — DR. MARION STRICKLAND

Attendance Officer — ROBERT HAMILTON

Board of Health

LELAND JEWELL, term expires 1954
CARLTON L. WENTWORTH, term expires 1955
DR. MARION STRICKLAND, term expires 1956

Excise Tax Collector — CARLTON L. WENTWORTH

Ballot Clerks

ESTHER F. BEAN
ARLAND H. SMITH

Dog Constable — CLARENCE HILTON

Fence Viewers

DEANE SALSBURY
LLOYD GOWER
WALTER GOODRIDGE

Measurers of Wood and Bark

FULLER CROCKER
WALTER GOODRIDGE

Surveyors of Lumber

ASA SHORES
CARL STRICKLAND

Sealer of Weights and Measures

WILLIAM WITHAM, Skowhegan, Maine, term expires 1954

Home Improvement Committee

LELAND JEWELL, term expires 1954
CARLTON L. WENTWORTH, term expires 1955
LLOYD GOWER, term expires 1956

Town Attorney — ERNEST BUTLER

Auditor — State Department of Audit

1953 Valuation and Assessment . . .

	Land	Buildings	Real Est.	Personal
Resident	$ 100,395	$ 124,890	$ 225,285	$ 45,056
Non-Resident	32,985	49,300	82,285	2,185
	$ 133,380	$ 174,190	$ 307,570	$ 47,241

Total Valuation ..... $ 354,811

1953 Commitment . . .

Town Appropriation	$29,803.00	
Overlay	17.57	
State Tax	2,945.40	
School District Tax	3,600.00	
County Tax	844.48	
	37,210.45	
Less State Tax	2,945.40	
	34,265.05	
Less 186 Polls @ $3.00	558.00	
To be raised by Property Tax	33,707.05	
Tax rate—95 mills		
186 polls @ $3.00	558.00	
Total Commitment		$34,265.05
Supplemental		135.00
Total Charged to Collector		$34,400.05

Warrant for Annual Town Meeting . . .

To: BERTRAM NELSON, Constable of the Town of Canaan, County of Somerset,

Greeting:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town of Canaan qualified to vote in town affairs, to meet at the Town Hall in said town on the first day of March, A. D. 1954 at ten o'clock in the forenoon, to act on the following articles, to wit:

Art. 1. To elect a Moderator to preside at said meeting.

Art 2. To attend to the reports of the several town officers, and take such action thereon as may be desired.

Art. 3. To see what the town will vote to pay the following for the ensuing year: Town Clerk, Town Treasurer, Selectmen, and School Committee.

Art. 4. To elect a Town Clerk, Town Treasurer, Selectmen, Assessors, Overseers of the Poor, and all other officers required by law to be chosen at this time.

Art. 5. To see what the town will vote to pay the Road Commissioner, men, and equipment per hour.

Art. 6. To see if the town will vote to elect a Road Commissioner, and to elect said commissioner if the town so votes.

Art. 7. To see if the town will vote to adopt the following method for the collection of taxes for the year of 1954.

a. Two percent discount on real and personal property taxes paid on or before July 5, 1954.

b. All taxes to be due and payable upon presentation of tax bill.

c. The collector must settle with the town to within $1,500.00 of the commitment on Feb. 15th, 1955 or forfeit his commission for collecting.

d. The collector must settle in full on Feb. 15th, 1956.

Art. 8 To see if the town will vote to appropriate the sum of $400.00 to cooperate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust in accordance with the Revised Statutes, Chapter 32, Section 54.

Art. 9. To see if the town will vote to authorize the Selectmen to procure temporary loans in anticipation of taxes for the purpose of paying indebtedness of the town. Such notes to be paid during the current municipal year out of money raised during the current municipal year by taxes.

Art. 10. To see if the town will vote to authorize the Selectmen on behalf of the town to sell and dispose of any real estate acquired by the town for non-payment of taxes thereon, on such terms as they may deem advisable, and to execute quitclaim deeds without covenant for such property.

Art. 11. To see if the town will vote to raise and appropriate the sum of $25.00 to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages, and attractions of the State of Maine in accordance with the provisions of Chapter 80, Section 95 of the Revised Statutes of Maine.

Art. 12. To see what sum of money the town will vote to raise for Current Expenses for the ensuing year.

Art. 13. To see what sum of money the town will vote to raise for Town Officers' Salaries for the ensuing year.

Art. 14. To see what sum of money the town will vote to raise for providing bonds for the Treasurer, Tax Collector, Excise Tax Collector, and Road Commissioner.

Art. 15. To see what sum of money the town will vote to raise for the Care of Fire Engine and the purchase of new equipment for the ensuing year.

Art. 16. To see what sum of money the town will vote to raise for lighting of streets for the ensuing year.

Art. 17. To see if the town will vote to authorize the Selectmen to use all of the automobile excise tax for the repair of roads and bridges.

Art. 18. To see what sum of money the town will vote to raise for the Repair of Roads and Bridges (in addition to the excise tax money if so voted) for the ensuing year.

Art. 19. To see what sum of money the town will vote to raise to cut Grass and Bushes beside the improved gravel roads in town.

Art. 20. To see what sum of money the town will vote to raise for the Breaking of Roads when obstructed by snow for the ensuing year.

Art. 21. To see what sum of money the town will vote to raise for the repair and maintenance of the two town trucks and snowplows for the ensuing year.

Art. 22. To see what sum of money the town will vote or raise for the maintenance of improved third class roads for the ensuing year.

Art. 23. To see if the town will vote to raise two units ($1,066.00) for State Aid Construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Section 25 and 29, Chapter 20 of the Revised Statutes of 1944, as amended.

Art. 24. To see what sum of money the town will vote to raise for the maintenance of Special Resolve Roads.

Art. 25. To see what sum of money the town will vote to raise for the Cutting of Bushes beside unimproved town roads.

Art. 26. To see what sum of money the town will vote to raise for the Support of Town Poor for the ensuing year.

Art. 27. To see what sum of money the town will vote to raise for the Care of Dependent Children (A. D. C.) for the ensuing year.

Art. 28. To see what sum of money the town will vote to raise for School Maintenance including teachers' salaries, janitors' salaries, fuel, conveyance, textbooks, supplies, and high school tuition.

Art. 29. To see what sum of money the town will vote to raise for School Repairs for the ensuing year.

Art. 30. To see what sum of money the town will vote to raise to pay for labor and maintenance on the School Hot Lunch Program.

Art. 31. To see what sum of money the town will vote to raise for the support of Library.

Art. 32. To see what sum of money the town will vote to raise for the General Care of Cemeteries for the ensuing year.

Art. 33. To see what sum of money the town will vote to raise for Memorial Day.

Art. 34. To see if the town will vote to raise the sum of $50.00 for Public Health Nursing in Canaan. Said sum to be expended by the State Bureau of Health, for local service.

Art. 35. To see if the town will vote to raise $15.00 to be expended for material for the inoculation of all preschool children, and booster doses for preschool children that have already been inoculated.

Art. 36. To see what sum of money the town will vote to raise to pay as Interest on Temporary Loans.

Art. 37. To see if the town will vote to raise the sum of $250.00 to repair Easy Street.

Art. 38. To see what sum of money the town will vote to raise to pay for Gravel to be used on the Town Road Improvement project.

Art. 39. To see what sum of money the town will vote to raise for Civil Defense.

Art. 40. To see what sum of money the town will vote to raise to repair the road from Ernest Jacobs' to Frank Strout's.

Art. 41. To see what sum of money the town will vote to raise to repair the Old Road from Selden Fitzgerald's to the Hinckley Road.

Art. 42. To see if the town will vote to raise $600.00 for the repair of the road from U. S. Rt. 2 to Harry Weeks.

Art. 43. To select a committee to purchase land to be used as a Town Dump.

Art. 44. To see what sum of money the town will vote to raise to purchase land to be used as a Town Dump.

Art. 45. To see if the town will vote to reimburse Clarence Hilton the sum of $54.00 for 1949 taxes he could not collect.

The Selectmen hereby give notice that they will be in session at the Town Hall on the day of said meeting, from nine until ten o'clock in the forenoon for the purpose of correcting the list of voters.

Given under our hand and seal this 15th day of February, A. D. 1954.

(signed) BLIN STRICKLAND

WALTER CROMMETT

ROBERT EMERSON

Summary of Unexpended Balances and Overdrafts . . .

	Appropriations	Overdraft	Unexpend. Balances
Current Expenses	$ 800.00	$	$ 154.00
Officers' Salaries	1,800.00	110.17	
Officers' Bonds	35.00		2.50
Fire Department	1,500.00		332.05
Street Lights	400.00		48.40
Snow Removal	2,500.00		1,405.81
Inoculation Material	15.00	.22	
Public Health Nurse	50.00		
Town Truck	1,500.00	26.87	
Third Class Maintenance	1,500.00	50.99	
State Aid Construction	1,066.00		1,172.15
Special Resolve Maintenance	50.00		16.99
Cut Grass and Bushes, Improv. Roads	150.00	2.51	
Cut Bushes, Unimp. Roads	125.00		4.12
Town Poor	800.00	75.71	
Aid to Dependent Children	700.00		124.90
School Maintenance	14,197.00		1,890.62
School Repairs	200.00		39.49
School Lunch	450.00		6.69
Support of Library	150.00		13.00
Care of Cemeteries	200.00		1.06
Memorial Day	75.00		9.40
Interest on Temp. Loans	100.00	15.57	
Repair Easy Street	250.00		.20
Gravel—Town Road Improv.	150.00	196.60	
Repair Frank Strout Road	500.00		.54
Repair Wilbur Tuttle Road	500.00		.20
Town Dump	15.00		12.00
Maine Publicity	25.00		
	$29,803.00	$ 368.47	$ 4,926.12
Roads and Bridges	$ 3,629.69	$ 416.13	

TREASURER'S REPORT . . .

By cash on hand	$ 5,737.95
By cash received:	
Carlton Wentworth, excise tax	3,629.69
First National Bank, temporary loans	15,000.00
Town of Clinton, acct. school	.70
Town of Wellington, poor	4.00
Town Clerk, dog licenses	123.40
Esther A. Lord, cem. trust fund	150.00
Ernest Crocker, cem. trust fund	150.00
U. S. Treas., int. on cem. trust fund	75.00
Town of Canaan, use of truck	18.90
Gardner Bowley, partial payment on town property	200.00
Sidney Standish, cemetery lot	10.00
Harry Leiby, sale of town property	200.00
Porter Chadbourne, use of fire engine	2.50
Harvey McGuire, use of fire engine	2.50
Walter Lyons, use of fire engine	5.00
Kenneth Dickey, use of fire engine	2.50
Blanche Ogden, 1951 tax lien and costs	24.76
M. Lyons, Perley King 1951 tax lien and costs	6.07
Carlton Ames, 1951 tax lien and costs	22.72
Carlton Ames, 1950 tax lien and costs	40.58
Ray Judkins, Jr., tax lien on Belmain property	43.00
Town of Skowhegan, tuition refund	898.99
Fuller Crocker, wood	12.00
Skowhegan Savings Bank, interest on cemetery deposits	302.32
Blin Strickland, one-half cost of culvert	37.73
Raymond Lombard, sale of town prop.	43.08
Depositors Trust Co., Trustees, S. F. Hubbard fund	263.05
Withholding Tax	803.00
Teachers' Retirement Fund	371.63
L. E. Sawtelle, 1952 tax lien and costs	8.92

Edward Ramsdell heirs, 1952 tax lien and costs	49.84	
Willard Richardson, 1952 tax lien and costs	28.79	
Harry Smith, 1952 tax lien and costs	18.80	
Willard Miller, 1952 tax lien and costs	56.16	
Omar Strickland, 1952 tax lien and costs	92.66	
State:		
Poor	267.92	
Tuition, Beverly Currier	66.15	
Tuition, Barbara Collins	38.47	
Snow Removal	1,013.31	
Highway Repair Fund	264.78	
Road Improvement	3,133.64	
State Aid	2,558.85	
Educational Subsidies	11,385.75	
Dog License Refund	40.78	
R. R. and Tel. Tax	2.16	
Bank Stock	26.16	
Library Stipend	11.89	
Carl Strickland, use of fire engine	4.00	
Ambrose Wintle, 1952 tax lien and costs	82.81	
Clarence Hilton, Collector:		
1952 Taxes	1,067.11	
1952 Abatements	3.91	
1953 Taxes	32,240.11	
1953 Discount	192.31	
1953 Abatements	467.63	
		$81,303.98
To cash paid, 50 warrants		74,551.48
Cash on hand, February 16, 1954		$ 6,752.50

ELSIE L. SALSBURY,

Treasurer

GENERAL GOVERNMENT . . .

CURRENT EXPENSES

Appropriation	$ 800.00	
Misc. Receipts (see Treas. report)	81.10	
Total Available		$ 881.10
Expenditures		
Supplies	$ 139.77	
Town Hall	41.39	
Bank Charge	29.37	
Town Reports	189.80	
Audit	240.73	
Cost for Tax Liens	39.00	
Insurance	32.04	
		727.10
Unexpended		$ 154.00

OFFICERS' SALARIES

Appropriation		$ 1,800.00
Expenditures		
Carl Wentworth, excise tax collector	$ 108.89	
Clarence Hilton, dog constable	10.00	
Robert Hamilton, attendance officer	15.00	
Clarence Hilton, moderator	3.00	
Ernest Butler, town attorney	10.00	
Wm. Springer, school superintendent	317.75	
Ploomia Jewell, school committee	15.00	
Selden Fitzgerald, school committee	15.00	
Crystal Williams, school committee	15.00	
Elsie Salsbury, town clerk and treasurer	175.00	
Blin Strickland, selectman	600.00	
Walter Crommett, selectman	100.00	
Robert Emerson, selectman	100.00	
Clarence Hilton, 1952 tax collector	3.91	
Clarence Hilton, 1953 tax collector	421.62	
		$ 1,910.17
Overdraft		$ 110.17

OFFICERS' BONDS

Appropriation	$ 35.00
Expended	27.50
Unexpended Balance	$ 2.50

SPECIAL ASSESSMENTS

County Tax	$ 844.48	
Canaan School District	3,600.00	
Dog Licenses	123.40	
Overlay	17.57	
Total		$ 4,585.45
Paid		$ 4,585.45

STREET LIGHTS

Appropriation	$ 400.00
Paid	351.60
Unexpended Balance	$ 48.40

FIRE DEPARTMENT

Appropriation	$ 1,500.00	
Receipts for use of equipment	16.50	
Feb. 16, 1953, Balance	71.63	
Total		$ 1,588.13
Expenditures		1,256.08
Unexpended Balance		$ 332.05

INOCULATION of CHILDREN

Appropriation	$ 15.00
Expenditures	$ 15.22
Overdraft	$ .22

PUBLIC HEALTH NURSE

Appropriation	$ 50.00
Paid State Treasurer	$ 50.00

MEMORIAL DAY

Appropriation	$ 75.00
Expenditures	65.60
Unexpended Balance	$ 9.40

CARE OF CEMETERIES — GENERAL

Appropriation	$ 200.00	
Misc. Receipts	10.00	
Total		$ 210.00
Expenditures		208.94
Unexpended Balance		$ 1.06

MAINE PUBLICITY BUREAU

Appropriation	$ 25.00
Expended	$ 25.00

WAR BOND INTEREST — CEMETERY TRUST FUNDS

February 15, 1953, Balance	$ 137.29	
Received	75.00	
Total		$ 212.29
Expended		88.00
Balance		$ 137.29

TOWN DUMP

Appropriation		$ 15.00
Expended	3.00	
Unexpended Balance		$ 12.00

CEMETERY TRUST FUNDS SAVINGS ACCOUNT

Expended (from interest) on lots	$ 160.70

CEMETERY TRUST FUNDS for PERPETUAL CARE

Skowhegan Savings Bank	$ 300.00

PRESCOTT FREE LIBRARY

Town Appropriation	$ 150.00	
State Stipend	11.89	
Total		$ 161.89
Expended		148.89
Balance		$ 13.00

INTEREST

Appropriation	$ 100.00
Expended	$ 115.57
Overdraft	$ 15.57

TEMPORARY LOANS

Received	$15,000.00
Paid	$15,000.00

HUBBARD FUND — VILLAGE IMPROVEMENT

February 15, 1953, Balance	$ 188.37	
Hubbard Fund for 1952	39.04	
Interest	4.64	
Total Available		$ 232.05

HUBBARD FUND — HOME IMPROVEMENT

Cash Received		$ 33.91
Prizes:		
Roger Gower	$ 16.95	
Mylon Salsbury	10.17	
Earl B. Burrill	6.79	
		$ 33.91

HUBBARD FUND — CARE of VILLAGE CEMETERIES

Overdraft, 1951-52	$ 28.18	
Expenditures	109.30	
		$ 137.48
Cash Receipts		117.14
Overdraft forward		$ 20.34

HUBBARD FUND — BOOKS for LIBRARY

Cash Received	$ 72.96
Paid Prescott Library	$ 72.96

TOWN OF CANAAN — POOR

Appropriation	$ 800.00

Expenditures

Case No. 1	$ 245.50
Case No. 2	125.00
Case No. 3	224.60

Case No. 4	236.64	
Case No. 5	41.97	
Transients	2.00	
		$ 875.71
Overdraft		$ 75.71

STATE POOR

Received from State	$ 267.92
Expended	$ 44.94

AID to DEPENDENT CHILDREN

Appropriation		$ 700.00
Case No. 1	$ 220.32	
Case No. 2	148.50	
Case No. 3	174.96	
Case No. 4	9.72	
Case No. 5	21.60	
Expended		575.10
Unexpended Balance		$ 124.90

FRANK STROUT ROAD REPAIR

Appropriation	$ 500.00
Expended	499.46
Unexpended Balance	$ .54

WILBUR TUTTLE ROAD

Appropriation	$ 500.00
Expended	499.80
Unexpended Balance	$ .20

TOWN ROAD IMPROVEMENT

Received from State	$ 3,133.64
Expended	3,066.08
Unexpended Balance	$ 67.56

GRAVEL FOR TOWN ROAD IMPROVEMENT

Appropriation	$ 150.00
Expended	$ 346.60
Overdraft	$ 196.60

TOWN TRUCKS and SNOWPLOWS

Appropriations	$ 1,500.00	
Received for use of truck	18.90	
		$ 1,518.90
Expended		$ 1,545.77
Overdraft		$ 26.87

SNOW REMOVAL

Town Appropriation	$ 2,500.00	
Received from State	1,013.31	
Total Available		$ 3,512.31
Expended:		
Sanding ice	$ 752.67	
Snow removal	1,016.58	
Snow fence	338.25	
		2,107.50
Unexpended Balance		$ 1,405.81

CUTTING BUSHES — UNIMPROVED ROADS

Appropriation	$ 125.00
Expended	120.88
Unexpended Balance	$ 4.12

CUTTING GRASS and BUSHES — IMPROVED ROADS

Appropriation	$ 150.00
Expended	$ 152.51
Overdraft	$ 2.51

THIRD CLASS MAINTENANCE

Appropriation	$ 1,500.00
Expended	$ 1,550.99
Overdraft	$ 50.99

SPECIAL RESOLVE MAINTENANCE

Appropriation	$ 50.00
Expended	33.01
Unexpended Balance	$ 16.99

REPAIR EASY STREET

Appropriation	$ 250.00	
Received from one-half culvert	37.73	
		$ 287.73
Expended		287.53
Unexpended Balance		$ .20

ROADS and BRIDGES

Town Appropriation, excise tax only	$ 3,629.69	
Flood Repair Fund	264.78	
Feb. 16, 1953, Balance	330.48	
Total		$ 4,224.95
Expended		$ 4,641.08
Overdraft		$ 416.13

STATE AID ROAD CONSTRUCTION

Appropriation	$ 1,066.00	
One-half 1952 Appropriation	533.00	
Received from State	2,558.85	
		$ 4,157.85
Expended		$ 4,157.85
1952 Town Appropriation	$ 533.00	
State	639.15	
Unexpended Balance		$ 1,172.15

SCHOOL MAINTENANCE

Appropriation	$14,197.00	
Received from State	11,385.75	
Tuition for State Charge	66.15	
Refund for Tuition	889.69	
February 15, 1953, Balance	841.26	
		$27,389.85
Expended		25,499.23
Unexpended Balance		$ 1,890.62

SCHOOL REPAIRS

Town Appropriation	$ 200.00	
Feb. 16, 1953, Balance	107.37	
		$ 307.37
Expended		267.88
Unexpended Balance		$ 39.49

SCHOOL HOT LUNCH PROGRAM

Appropriation	$ 450.00	
Balance, 1952-53	47.85	
		$ 497.85
Expended		491.16
Unexpended Balance		$ 6.69

1952 TAXES — CLARENCE HILTON, Collector

Commission, 10 mills

February 16, 1952, Balance		$ 1,071.02
Liens	$ 589.39	
Abatements	3.91	
Cash	477.72	
		$ 1,071.02

1952-1953 TAX LIENS

Recorded May 5, 1953 — Expire Nov. 5, 1954

Received (liens and costs):		
Willard Miller	$ 50.05	
Willard Richardson	24.29	
Edward Ramsdell, heirs	45.50	
Omer Strickland	84.17	
Harry Smith	13.65	
Ambrose Wintle	75.07	
Leslie Sawtelle	5.46	
		$ 298.19
Remaining Liens:		
Edna Cain	$ 4.55	
Harry Cyr	36.40	
Robert Gagnon	182.00	
Vernon and Leora Perkins	69.25	
		$ 291.20
Tax Acquired Property:		
Edna Cain	$ 5.00	
Harry Cyr	40.00	
		$ 45.00

1953 TAXES — CLARENCE HILTON, Collector

Commission, 13 mills

Property Tax	$33,707.05
186 Polls @ $3.00	558.00

Supplemental Tax	135.00	
Total Charged to Collector		$34,400.05
Paid Town Treasurer (including abatements and discounts)		32,900.05
Balance due Town		$ 1,500.00

WITHHOLDING TAX

Balance Forward	$ 91.45	
Received Mar. 6, 1953 to Dec. 31, 1953	591.10	
		$ 682.55
Paid Collector of Internal Revenue		$ 682.55
Received Jan. 1, 1953 to Feb. 16, 1953		$ 211.90
Balance Forward		$ 211.90

EXCISE TAX

Received	$ 3,629.69
Transferred to Roads and Bridges	$ 3,629.69

TEACHERS' RETIREMENT

February 15, 1952, Balance	$ 76.67	
Received	371.63	
		$ 448.30
Paid		443.60
Balance Forward		$ 4.70

Respectfully submitted,

BLIN STRICKLAND

WALTER CROMMETT

ROBERT EMERSON

Tax Collector's Report, 1953 . . .

CLARENCE P. HILTON, Collector

Commission for Collecting, 13 mills

Commitment	$34,265.05	
Supplemental Taxes	135.00	
Total Charged to Collector		$34,400.05
Paid to Town Treasurer in Taxes		32,900.05
Balance due Town		$ 1,500.00

DELINQUENT TAXES

Resident

Doris Clavette	$ 53.20
Guy Cooley	3.00
George Ferrill	3.95
John Gordon, Sr.	52.25
Robert Gagnon	5.70
Kleber Green	3.95
John Gordon, Jr.	.95
Eva Holt, heirs	29.45
Jesse Holt, Sr.	3.00
Carl Jacobs	3.00
Raymond Lavoie	14.88
Frank and Viva Merrill	53.14
Willard Miller	57.00
Harold Murray	155.32
George Miller	17.25
Norman Miller	3.00
Margaret Weeks	84.55
Wm. Fields	76.00
Leonard and Dorothy Ouillette	131.57
Blanche Ogden	28.50
Emery Pease	23.58
Vernon and Leora Perkins	72.20
Edward Ramsdell, heirs	20.82

Claude Ramsdell	75.70	
Oral Salsbury, heirs	142.50	
Omar Strickland	115.42	
Bernard Salsbury	22.95	
		$ 1,252.83

Non-Resident

Walter Drouin	$ 4.75	
Joseph Beaulieu	4.75	
Euphemia Buck	31.75	
Leaman Buck	7.13	
Ralph Buxton	14.25	
Theodore and Alice Bergeron	33.25	
John and Wm. Copeland	28.50	
Robert and Vivian Hawes	14.25	
Leslie Hawes	4.75	
Verdella and Doris Hughes	95.00	
Perley King	2.37	
Ulysses and Roland Lagasse	33.25	
William Ricker	14.25	
Ralph Robb	20.43	
George Stearns	9.50	
Herbert Yorke	23.75	
		$ 441.93

ABATEMENTS

Edna Cain, town property	$ 4.75
Harry Cyr, town property	38.00
Jesse Holt, Jr., paid elsewhere	3.00
Daniel Fish	171.63
Fannie Corson	34.20
Lee Stewart, heirs, overvalued	19.00
Frank Berryman, overage	3.00
Bertha Murray, no radio	.95
Clifton Holt, veteran over 62	9.50
Royce Holt, no T. V.	9.50
Arthur Davis, D. V.	3.00
Napoleon Lavoie, no radio	.95
Emery Fitzgerald, not 21	3.00

Wilbur Murray — Welby Murray, same man, dead	6.00	
Leaman Smith, no radio	.95	
Benjamin Lyon, D. V.	3.00	
Guilford Sperry	3.00	
Carroll Goodridge	4.75	
Gardiner Bowley	3.00	
Benjamin Fitzgerald, fire	142.50	
Delmont McIntyre, paid elsewhere	3.95	
		$ 467.63

SUPPLEMENTALS

Willard Vanadestine	$ 3.00	
Louis Woodworth	3.00	
Frank Gerry, Jr.	3.00	
William Kulakawski	3.00	
Linwood Bowley	3.00	
Raymond Duplisea	3.00	
Rexford Gleason	3.00	
Donald Sanders	3.00	
Howard Manson	3.00	
Roger Woodard	3.00	
Joseph Clavette	3.00	
Omar Holt	3.00	
Neil Munroe	3.00	
Stanley Burrill	3.00	
Fred Lyons	3.00	
Carroll Brown	3.00	
Robert Hamilton, Jr.	3.00	
Lloyd Gower, Jr.	3.00	
Leonard Morin	3.00	
Arthur Wyman	3.00	
Louis McDonald	3.00	
Robert Smith	3.00	
Kenneth Herrin, Jr.	3.00	
Robert K. Allard	3.00	
Robert White	3.00	
Frederick S. Olson	3.00	
Carleton Ames	57.00	
Total		$ 135.00

1952 TAXES — CLARENCE P. HILTON, Collector

Commission, 10 mills

Feb. 16, 1952, Balance		$ 1,071.02
Total Credits	$ 984.70	
Cash	86.32	
		$ 1,071.02

TAX LIENS

Edna Cain	$ 4.55	
Harry Cyr	36.40	
Robert Gagnon	182.00	
*Willard Miller	50.05	
Vernon and Leora Perkins	68.25	
*Willard Richardson	24.29	
*Edward Ramsdell, heirs	45.50	
*Omer Strickland	84.17	
*Harry Smith	13.65	
*Ambrose Wintle	75.07	
*Leslie Sawtelle	5.46	
		$ 589.39

* Paid

ABATEMENTS

Theo Chadbourne	$ 3.00	
Leaman Smith	.91	
		$ 3.91

REPORT of FIRE CHIEF . . .

To the Selectmen and Citizens of Canaan:

Following is a summary of how the fire department appropriation has been used for the past year:

Appropriation	$ 1,500.00	
Carried from 1952	71.63	
Pumping Wells	16.50	
Available Funds		$ 1,588.13
Heat	$ 169.35	
Lights and Power	17.04	
Equipment, hose, brooms, Indian pumps, calcium, tire chains	550.70	
Repairs to Truck and Pumps and Work at Fire Station	134.23	
Fire Time (labor at fires)	162.76	
Paid for Outside Assistance (Hartland, Pittsfield, Skowhegan)	222.00	
		1,256.08
To be carried to 1954		$ 332.05

We have had 14 calls this year as follows:

2 Grass and Woods Fires
7 Chimney Fires
4 House Fires with one complete loss
1 Hen House, complete loss

We are badly in need of a new modern fire truck with a larger booster tank capacity. It would give us a much better chance of controlling a blaze while we are laying hose with our other truck, water not being very handy in most cases in this community. I do hope the citizens of Canaan can see their way clear this town meeting to raise enough money for fire protection, so with the balance that is left this year we can, the following year, raise the rest for the purchase of a new fire truck.

Respectfully submitted,

ROBERT HAMILTON,
Fire Chief

PUBLIC HEALTH NURSE REPORT . . .

TOWN REPORT for CANAAN
January 1 to December 31, 1953
DIVISION of PUBLIC HEALTH NURSING

During the past year your public health nurse has made regular visits to your town. The purpose of her visits is to encourage good health practices through home and school visits, and to aid in the prevention of disease.

The spread of communicable disease is still a major problem. This problem could be lessened if all parents observed the following rules. Know your health officer. Report to him any suspicion of communicable disease in your home. Know your health laws. Cooperate with your physician and health officer in the enforcement of these laws.

The Extension Service sponsored three Child Health Conferences during the summer months. There was a total attendance of 59. Immunizations included 5 smallpox vaccinations and 19 whooping cough, diphtheria and tetanus immunizations. The attendance showed a marked improvement over previous years. An active Health Council in your community could develop interest in other health programs.

Audiometer hearing tests were given in the school to 69 pupils. Findings showed only a few hearing defects.

The Orthopedic, Pediatric, Speech and Mental Hygiene Clinics sponsored by the State Department of Health and Welfare were available to children in your town when requested by the family physician. Regional X-ray Clinics and the services of the State Sanatorium were available to those referred for diagnosis, X-ray or medical care.

Your nurse wishes to thank all who have helped to promote health services.

Respectfully submitted,

LOUISE SKELTON,

Public Health Nurse

Financial Report of Canaan School District . . .

RECEIPTS

Feb. 15, 1953, Cash on hand	$ 476.92	
Sept. 1, 1953, from Town of Canaan	3,600.00	
		$ 4,076.92

EXPENDITURES

Bank, Bonds 7-8	$ 2,000.00	
Bank Interest	880.00	
Bank Service Charge	1.02	
Fire Insurance	494.16	
Paint, Unpaid Balance of 1952	184.35	
Cash in Bank, Feb. 15, 1954	514.89	
Repairs on Roof	2.50	
		$ 4,076.92

Respectfully submitted,

H. E. JEWELL, President

HARRY B. MILLER, Clerk

ALBERT L. HOLT, Treas.

CANAAN PUBLIC LIBRARY . . .

Report as of February 15, 1954

GENERAL ACCOUNT

Receipts

Cash on hand, Feb. 15, 1953	$ 167.00	
Food sale	32.50	
Addie L. Nason Fund	100.00	
Depositors Trust Co.	41.92	
Book Fines	14.55	
		$ 355.97

Expenditures

Insurance on Books	$ 9.64	
Insurance on Building	18.00	
Skowhegan Press, cards	5.30	
Fuller Crocker, mowing grass and grading	18.28	
Bernard Fitzgerald, trucking	7.00	
Frank Pottle, fence sections	2.80	
Elsie Salsbury, supplies	1.39	
Moore-Cottrell, magazines	38.60	
Louis Turner, painting	55.00	
Labor on Oil Burner	3.50	
Carl Wentworth, paint and oil	24.25	
Carl Marr, door, moulding and labor	18.80	
		202.56
Unexpended Balance		$ 153.41

STATE STIPEND

Received	$ 11.89
Paid for Non-fiction Books	$ 11.89

SAMUEL F. HUBBARD FUND

Unexpended Balance, Feb. 15, 1953	$ 113.06	
Cash Received	72.96	
		$ 186.02
Expended		80.15
Unexpended Balance		$ 105.87

ELSIE L. SALSBURY,

Treasurer

Report of Superintendent of Schools . . .

To the Superintending School Committee
and Citizens of Canaan:

I herewith submit my annual report as superintendent of the public schools of Canaan.

At the opening of school last September only one change had occurred in the teaching staff. Upon the resignation of Mr. Clyde Williams as principal and teacher of the seventh and eighth grades, Mr. Keith Selwood was employed to fill the vacancy. Mr. Selwood's background and training well qualifies him for the position, and he is executing his duties with competence. During the past year two of the members of the faculty have furthered their education through in-service training. This shows an indication on the part of the teachers to keep abreast of modern trends in their profession. Not only the teachers, but the pupils likewise benefit from current teacher training, inasmuch as the results of such training are reflected in the classroom in added teacher efficiency and effective teaching-learning situations.

In keeping with our policy to replace worn and obsolete textbooks in so far as possible each year, the following texts were purchased: spellers for the fifth and sixth grades, arithmetics for the third grade, and social studies texts for the seventh grade. These social studies books are a new series which combine geography and history. They are very colorful texts which present the factual matter in a stimulating and meaningful manner. United States and World Outline maps were provided as a necessary accessory to the social studies program.

In addition to the basic texts, essential supplementary books and encyclopedic material were purchased for the school as follows: American Landmark, Lands and People, a set of thirty desirable story books, a Hammond Nature Atlas, a set of World Book Encyclopedias, Lincoln Library of Information, and the Maine Register. A globe and wall maps have been ordered for the third and fourth grade room.

Love and respect for our country are manifested in many ways in our schools. A very important factor in this connection

is the provision of suitable means of displaying our flag publicly. Mention was made in a previous report of displaying the flag nearer the school building; the present flagpole being some distance away on the ball diamond. An all steel flagpole, thirty feet in length, has been purchased. As soon as ground conditions allow, the flagpole will be erected in front of the schoolhouse.

A basketball goal was constructed for use on the playground. This type of outdoor equipment is very popular with both boys and girls alike.

Occasionally a child becomes suddenly ill, or has an accident at school and must be made as comfortable as possible while waiting to be taken home. A light folding cot which can be set up at the discretion of the teacher has been provided for such an emergency.

The school lunch continues to function under the able direction of Mrs. Crystal Williams. The value of this part of the school program is clearly demonstrated in the benefits the children derive from a hot, nutritional meal at noontime. It is recommended that the town, as in the past, assist the program financially in the payment of a helper's salary, and the purchase of gas for cooking. An article has been inserted in the warrant to this effect.

Your school committee has examined each item in the proposed budget carefully, and has recommended that the sum of $13,548 be appropriated for all school purposes.

At the 1953 session of the legislature a salary law which increases the minimum pay for teachers was enacted to become effective July 1, 1954. The law provides that teachers will be increased in accordance with their training and experience. The state salary law, as it affects the current slate of Canaan teachers, specifies that certified teachers with less than three years training, and at least three years teaching experience, must be paid a minimum salary of $1,900. This has been taken into consideration in the budget.

Although the estimated expenditures in the Maintenance Account show an increase over the amount expended last year, the recommended appropriation is substantially less than that of last year due to the 1953-54 balance. There were not so many high school tuition pupils as was anticipated, which accounts mainly for the large balance in school maintenance. With the existing high tuition rates, a few pupils more or less

than estimated obviously results either in a sizable balance or an overdraft. The anticipated number of tuition pupils is based on the number already enrolled in the first three years of high school plus the pupils who will graduate from the eighth grade. This is the only sound method upon which to base tuition expenditures.

In closing I should like to thank all school personnel for their faithful service, and the citizens who have in any way cooperated in the best interests of the school. I particularly wish to acknowledge with appreciation the work of the members of the school committee whose time and efforts have been given so willingly to the promotion of a school program which meets the needs of the youth of the community.

Respectfully submitted,

WILLIAM SPRINGER,

Superintendent

SCHOOL FINANCIAL REPORT . . .

Receipts

Raised by Vote of Town:		
For School Maintenance including instruction, fuel, janitor, conveyance, textbooks, supplies, and high school tuition	$14,197.00	
School Lunch	450.00	
Repairs	200.00	
		$14,847.00
Received from:		
State Subsidy	$11,385.75	
Tuition Refunds	965.84	
Balance, 1952-53	996.48	
		13,348.07
		$28,195.07

Expenditures

School Maintenance:		
Teachers	$ 7,594.13	
Fuel	821.59	
Janitor	840.00	
Conveyance	5,365.80	
Textbooks	618.89	
Supplies	739.82	
H. S. Tuition	9,519.00	
		$25,499.23
School Lunch		491.16
Repairs		267.88
		$26,258.27
Unexpended all accounts		$ 1,936.80

SCHOOL MAINTENANCE ACCOUNT

Receipts

Town appropriation for School Maintenance including instruction, fuel, janitor, conveyance, textbooks, supplies, and high school tuition	$14,197.00	
Balance, 1952-53	841.26	
State Subsidy	11,385.75	
State Health and Welfare Dept.	189.31	
Skowhegan School Dept.	775.83	
Clinton School Dept.	.70	
		$27,389.85

Expenditures

Teachers:		
Clyde Williams	$ 830.53	
Keith Selwood	1,466.63	
Hazel Salsbury	1,713.94	
Florence Herrin	1,713.94	
Abbie Gerald	1,713.94	
Pittsfield School Dept.	150.00	
Waterville Morning Sentinel	2.90	
Independent Reporter	2.25	
		$ 7,594.13
Fuel:		
Somerset Oil Co.	$ 821.59	
		821.59
Janitor:		
Frank Drost	$ 420.00	
Alice Drost	420.00	
		840.00
Conveyance:		
Carl Strickland	$ 1,105.00	
Harry Sanders	1,150.00	
Lloyd Gower	1,109.00	
Kenneth Herrin	1,105.00	
Laurence Judkins	195.00	
Ray Judkins	440.00	

L. & H. Chevrolet, Inc.	3.75	
Myles F. Carpenter Co.	258.05	
		5,365.80

Textbooks:

World Book Co.	$ 61.32	
The Blakiston Co.	22.40	
Informative Classroom Picture Pub.	8.38	
Dryden Press	4.80	
Open Road	.90	
National Wildlife Federation	6.75	
Row, Peterson & Co.	4.02	
Webster Publishing Co.	46.34	
Doubleday & Co.	6.08	
Arlo Publishing Co.	9.08	
Beckley-Cardy Co.	8.72	
Imperial Book Co.	9.51	
Ginn and Company	55.17	
Random House, Inc.	1.25	
Fred L. Tower Co.	12.80	
Scott, Foresman & Co.	94.90	
Bobbs-Merrill Co.	34.26	
Macmillan Co.	34.69	
Laidlaw Brothers	2.79	
D. C. Heath & Co.	4.12	
Silver Burdett Co.	3.68	
Frontier Press Co.	22.32	
American Book Co.	7.58	
A. B. Rider & Associates	16.80	
Field Enterprises, Inc.	94.36	
Grolier Society, Inc.	38.17	
Wm. H. Wise & Co.	7.70	
		618.89

Supplies:

Central Maine Power Co.	$ 240.67	
Albert Pick Co.	17.42	
Holt's General Store	5.87	
New England Tel. & Tel. Co.	65.48	
J. L. Hammett Co.	109.41	
M. F. Bragdon Paint Co.	83.78	
Loring, Short & Harmon	8.64	
Consumers Union of U. S.	5.00	

Milton Bradley Co.	6.12	
Southard of Bangor	4.04	
California Test Bureau	3.44	
Rochester Germicide Co.	49.60	
Pittsfield School Dept.	29.30	
Visual School Report Co.	13.42	
Treasurer of State	7.17	
Hersey Hdw. & Lumber Co.	.50	
Fox & Ginn, Inc.	1.05	
Cascade Paper Co.	42.25	
Pittsfield Advertiser	15.86	
Denoyer-Geppert Co.	24.46	
Keith Selwood	6.34	
		739.82

High School Tuition:

Skowhegan School Dept.	$ 7,994.37	
Hartland Academy	390.00	
Fairfield School Dept.	199.87	
Auburn School Dept.	143.04	
Clinton School Dept.	701.72	
Good Will Home Association	90.00	
		9,519.00
Tot. Expenditures for School Maintenance		$25,499.23
Unexpended		$ 1,890.62

SCHOOL LUNCH

Receipts

Town appropriation	$ 450.00	
Balance, 1952-53	47.85	
		$ 497.85

Expenditures

Ethel Brawn	$ 162.50	
Helen Richardson	212.50	
Pyrofax Gas Service	116.16	
		491.16
Unexpended		$ 6.69

REPAIRS

Receipts

Town appropriation	$ 200.00	
Balance, 1952-53	107.37	
		$ 307.37

Expenditures

L. E. Stinson	$ 52.47	
Lester L. Stone Agency	129.00	
Associated Office Machine Service	8.92	
Leon Richardson	4.50	
American Playground Device Co.	60.99	
L. & H. Chevrolet, Inc.	12.00	
		267.88
Unexpended		$ 39.49

SUMMARY of ACCOUNTS

Item	Resources	Expend.	Balance
School Maintenance	$27,389.85	$25,499.23	$ 1,890.62
School Lunch	497.85	491.16	6.69
Repairs	307.37	267.88	39.49
	$28,195.07	$26,258.27	$ 1,936.80

SCHOOL ENROLLMENT by GRADES

February 1, 1954

Teacher	1	2	3	4	5	6	7	8	Total
Keith Selwood							14	15	29
Abbie Gerald					14	13			27
Hazel Salsbury			22	14					36
Florence Herrin	29	9							38
									130

ROSTER of TEACHERS

Name	Preparation	Yrs. Exp.	Yrs. Pres. Pos.	Sal.
Keith Selwood	Gorham Teachers College	4	0	$2,400
Abbie Gerald	Farmington Teachers Coll.	9	2	1,800
Hazel Salsbury	Farmington Teachers Coll.	23	6	1,800
Florence Herrin	Farmington Teachers Coll.	16	8	1,800

ESTIMATE OF SCHOOL BUDGET

for year ending February 15, 1955

	Expend. Yr. End. Feb. 15, 1954	Est. Exp. Yr. End. Feb. 15, 1955
School Maintenance:		
Teachers' Salaries	$ 7,594.13	$ 8,519.00
Fuel	821.59	920.00
Janitor	840.00	865.00
Conveyance	5,365.80	5,940.00
Textbooks	618.89	700.00
Supplies	739.82	800.00
H. S. Tuition	9,519.00	8,779.00
	$25,499.23	$26,523.00
Estimated Resources:		
Balance, 1953-54	$ 1,890.62	
State Subsidy	11,385.00	
		13,275.00
Necessary town appropriation for School Maintenance		$13,248.00
Necessary town appropriation for Repairs		300.00
Total necessary town appropriation		$13,548.00

REPORT of AUDIT . . .

State of Maine
STATE DEPARTMENT of AUDIT
Augusta

October 26, 1953

Board of Selectmen
Canaan
Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of the Town of Canaan have been audited for the fiscal year ended February 16, 1953.

The examination was made by Auditor C. G. Hawes in accordance with generally accepted auditing standards that pertain to municipal accounting. Audit analysis was on a basis consistent with that of the preceding year and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled, with such exceptions as may be noted in the accompanying comments.

Exhibits and schedules incorporated in this report present the result of the financial operations of the Town for the period designated. Recommendations are also offered which are believed to be worthy of your consideration.

All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY,

State Auditor

FMB/djt

COMMENTS

TOWN of CANAAN

February 16, 1952 to February 16, 1953

An audit of the books and records of the Town of Canaan has been completed for the municipal year ended February 16, 1953. The audit included an examination of the records maintained by the Assessors, Selectmen, Town Clerk, Tax Collector, Excise Tax Collector and Treasurer.

The examination consisted of a review of cash transactions as well as an analysis of available funds and expenditures. The result of the year's operations revealed that available funds exceeded expenditures by $1,009.62. However, overdrafts were noted in various appropriation accounts, (Exhibit D). Unexpended and overdraft balances are summarized as follows:

Unexpended Balances	$ 2,236.58
Overdrafts	1,226.96
Net Unexpended Balances	$ 1,009.62

The Department of Attorney General has advised that overdrafts are not permitted by statute except in certain instances where emergencies arise in highway activities and then only to the extent of 15% of the highway appropriation.

AVAILABLE FUNDS and EXPENDITURES

An analysis of a comparative statement of available funds and expenditures disclosed that for the 1952 municipal year available funds decreased by $3,275.20, as compared with those of the preceding year. Expenditures for the same period decreased by $5,846.01. The expediture decrease was due principally to the elimination of the state tax payment and the reduction in state, charity cases and highway projects as indicated in the following summary:

Decreased Expenditures

State Tax	$ 2,836.79
State Aid Road Construction	3,559.42
State Poor	1,781.20
Other Depart. Accts. (net)	(2,331.40)
Net Decrease	$ 5,846.01

The decrease in available funds resulted principally in State of Maine accounts due to the reduction of reimbursable expenditures in connection with charity and road accounts.

RESERVES and SURPLUS

From the examination of the departmental accounts it was determined that the unexpended balances carried forward to the ensuing year totaled $2,034.30, (Exhibit D).

At the year end the unappropriated surplus amounted to $5,533.31 or an increase of $997.56 as compared with the preceding year. This change was occasioned principally by the excess of available funds over expenditures.

Trust Funds

From the examination of trust fund transactions it was ascertained that earnings of the various funds amounted to $403.07 for the year. Expenditures for the same period totaled $248.70. Principals of $12,710.00 and unexpended income of $1,705.81 were represented by time deposits of $11,205.81, U. S. Government Bonds of $3,000.00 and Bangor and Aroostook Railroad stock of $210.00.

General

From the examination of the records of the town clerk, it was ascertained that authority was granted to transfer the excise taxes to the roads and bridges account.

The accounting system of the town can be strengthened by the use of tax collection cash sheets, and the depositing of all collections with the treasurer at the end of each month. Transfers between accounts should be recorded by journal entries rather than to clear through the treasurer's cash account.

It was noted that the accounts receivable item of $375.00, due from the State of Maine, represents the cost of work performed in the 1951/52 municipal year on bridge repair—special resolve. This account is reimbursable when proper forms are filed with the State Highway Commission.

Scope of Audit

Count of cash was made and records were checked to determine the accuracy of recording cash transactions. The system of internal control was reviewed as pertained to the handling

of cash and other matters of financial concern. Available funds and expenditures were examined by methods and to the extent deemed necessary. Letters of verification were utilized to determine the correctness of tax and tax lien accounts. Trust fund transactions were reviewed and the time deposits, government bonds and preferred stock representing the investments of the funds were examined. Excise tax collections were verified by examination of the copies of the receipts retained by the collector. Insurance and bond coverages were reviewed and listed.

Included in this report are exhibits and schedules pertaining to the financial status of the town. Audit procedures were followed to the extent deemed necessary to develop these statements.

It is believed that the accompanying balance sheet and supporting statements fairly present the financial position of the town at February 16, 1953, and the result of its operations for the year then ended.

Exhibit A

TOWN of CANAAN

COMPARATIVE BALANCE SHEET

GENERAL FUND

	February 16, 1953		February 15,1952	
Assets				
Cash in Bank		$ 5,737.95		$ 4,214.67
Accts. Receivable (Sch. A-1)	$ 464.59		$ 895.17	
Less—Reserve for Losses			111.14	
		464.59		784.03
Taxes Receivable (Sch. A-2)		1,081.02		873.00
Tax Liens (Sch.A-3)		125.50		138.60
Tax Acquired Prop. (Sch. A-4)		321.97		272.04
Total—Gen. Fund		$ 7,731.03		$ 6,282.34

TRUST FUND

Assets		
Time Deposits (Sch. A-6)	$11,205.81	$10,751.44
Investments (Sch. A-6)	3,210.00	3,210.00
Total—Trust Funds	$14,415.81	$13,961.44

GENERAL FUND

	Feb. 16, 1953	Feb. 15, 1952
Liabilities		
Accounts Payable	$	$ 15.35
Due Governmental Agencies (Sch. A-5)	163.42	120.96
Total Liabilities	163.42	136.31
Reserve		
Authorized Expenditures (Ex. D)	2,034.30	1,610.28
Surplus		
Unappropriated (Ex. C)	5,533.31	4,535.75
Total—General Fund	$ 7,731.03	$ 6,282.34

TRUST FUNDS

Liabilities		
Principals (Sch. A-6)	$12,710.00	$12,410.00
Unexpended Income (Sch. A-6)	1,705.81	1,551.44
Total—Trust Funds	$14,415.81	$13,961.44

Preserve This Report . . .

A sufficient number of these reports have been printed to furnish every interested citizen with a copy. An effort has been made to get them into the hands of the voters in advance. It should be borne in mind that if copies are left at home there may not be a sufficient number at the hall to go around on town meeting day. This year or any year it is desirable for you to have a copy of the annual report as soon as issued. It is also important for you to preserve it and bring it with you town meeting day morning.

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